FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1887-88.

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FINANCE AND REVENUE ACCOUNTS, 1887-88.

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No. 1.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEIPTS for the Year ended

RECEIPTS.		For details, vide page No.	
Revenue:			
Principal Heads of Revenue—	*Rx.*		
Land Revenue	23,189,292		
Opium	8,515,462		
Salt	6,670,728		
Stamps	3,876,298		
Excise	4,534,655		
Other Heads	7,994,571		
TOTAL, PRINCIPAL HEADS		23	54,781,006
Interest		45	746,555
Post Office, Telegraph, and Mint		53	2,229,546
Receipts by Civil Departments		65	1,495,742
Miscellaneous		87	1,606,108
Railways		105	14,533,860
Irrigation		115	1,714,274
Buildings and Roads		137	592,338
Receipts by Military Department		155	1,060,815
TOTAL REVENUE . Rx.			78,759,744
Extraordinary Receipts		20	63,690
Debt, Deposits, and Advances:			
Permanent Debt (net Incurred)		197	5,435,799
Unfunded Debt (net Incurred)		197	926,491
Deposits and Advances (net)		197	4,827
Secretary of State's Bills drawn		220	15,358,577
TOTAL RECEIPTS			100,549,128
Balance on April 1st—India	Rx. 13,195,785		
England	£ 5,280,829	221	18,476,614
GRAND TOTAL			119,025,742

and DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1888.

DISBURSEMENTS.	* For details, *vide* page No.	
Expenditure:		
Direct Demands on the Revenues	23	9,438,163
Interest	45	5,441,754
Post Office, Telegraph, and Mint	53	2,255,829
Salaries and Expenses of Civil Departments	65	12,906,364
Miscellaneous Civil Charges	87	4,761,130
Famine Relief and Insurance	99	91,408
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	103	80,945
Railway Revenue Account	105	16,655,746
Irrigation	115	2,461,646
Buildings and Roads	137	5,451,049
Army Services	155	20,417,934
Special Defence Works	169	456,017
TOTAL		80,417,985
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments, not spent by them in the year — *Rx.* 423,685		
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances — 53,094	173	370,591
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.		80,788,576
Expenditure not charged to Revenue:		
Capital Outlay on Railways and Irrigation Works	177	2,784,824
Debt, Deposits, and Advances:		
Loans to Municipalities, Native States, &c. (net Advances)	197	396,944
Capital of Railway Companies (net Payments)	197	574,127
Remittances (net)	197	14,333
Secretary of State's Bills paid	220	14,682,540
TOTAL DISBURSEMENTS		99,241,344
Balance on March 31st—India — Rx. 13,883,701		
England — £ 5,900,697	221	19,784,398
GRAND TOTAL		119,025,742

	Rx.
Revenue	78,759,744
Expenditure chargeable thereon	80,788,576
Deficit	2,028,832

No. 2.—ACCOUNT of the REVENUE of *India,* showing the AMOUNT received on each Account

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF REVENUE.	Number of Account.	Number of Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Number of Item.
Principal Heads of Revenue:			Rx.	Rx.	Rx.	Rx.	
Land Revenue	13A	27	125,755	624,272	1,597,351	429,939	1
Opium	14A	30	234	20,323	35,028	41,087	2
Salt	15A	31	1,547,135	27,556	41,013	...	3
Stamps	16	34	46,447	153,386	99,673	78,683	4
Excise	17	35	89,036	233,180	297,886	210,297	5
Provincial Rates	18	36	8,052	75,123	89,165	50,115	6
Customs	19A	37	...	...	570,454	...	7
Assessed Taxes	20	39	135,064	40,844	32	23,004	8
Forest	21	40	26,511	109,336	251,578	26,732	9
Registration	22	42	1,544	8,301	3,450	3,158	10
Tributes from Native States	23	43	225,286	13,107	1,750	10	11
TOTAL			2,205,064	1,305,428	2,987,380	863,025	12
Interest:	24	46	275,514	1,434	2,396	461	13
Post Office, Telegraph, and Mint:							
Post Office	27	54	79,505	49,840	59,529	28,839	14
Telegraph	28	56	747,466	...	...	...	15
Mint	29	62	117,230	...	...	...	16
TOTAL			944,201	49,840	59,529	28,839	17
Receipts by Civil Departments:							
Law and Justice	31A	69	35,432	42,019	70,118	15,263	18
Police	32	73	7,437	16,580	40,641	11,013	19
Marine	33A	74	73,254	...	22,965	313	20
Education	34	79	2,167	15,218	2,521	4,150	21
Medical	36A	81	538	870	1,358	121	22
Scientific and other Minor Departments	38A	84	29,950	1,854	171	4,743	23
TOTAL			148,778	76,541	137,774	35,603	24
Miscellaneous:							
Receipts in aid of Superannuation, &c.	41A	91	113,181	5,623	2,771	1,614	25
Stationery and Printing	42A	93	8,996	1,811	2,802	682	26
Exchange	43	95	744,471	...	...	..	27
Miscellaneous	44A	96	37,292	9,510	24,477	9,551	28
TOTAL			903,940	16,944	30,050	11,847	29
Railways:							
State Railways (gross Receipts)	49	106	6,351,900	235,070	331,041	6,188	30
Guaranteed Companies (net Traffic Receipts)	49A	106	3,636,670	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	54	113	...	...	...	...	32
TOTAL			9,988,570	235,070	331,041	6,188	33
Irrigation:							
Major Works: Direct Receipts	56	116	...	...	...	...	34
" " Portion of Land Revenue due to Irrigation	13A	27	...	...	...	...	35
Minor Works and Navigation	59A	122	1,567	...	2,676	...	36
TOTAL			1,567	...	2,676	...	37
Buildings and Roads:							
Military Works	61	138	23,578	215	1,263	612	38
Civil Works	61	138	9,670	15,914	13,701	13,821	39
TOTAL			33,248	16,129	14,964	14,433	40
Receipts by Military Department:							
Army: Effective	63	156	507,433	...	...	...	41
Non-Effective	63	156	26,143	...	...	..	42
TOTAL			533,576	...	...	...	43
Total Revenues			15,034,458	1,701,386	3,565,810	960,396	44

(a) Throughout the Accounts this heading includes the Receipts and Charges connected with the Bengal Army, the Northern India Salt in Council, the Revenue and Charges of the Districts of Coorg and Ajmere

(b) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England, other words, the number necessary to be added to the figures of the transactions in England to turn the pounds sterling into tens of proportion to be added to the figures in the column headed England to

in the several PROVINCES of *British India,* and in *England,* for the Year ended 31st March 1888.

transactions *in India,* including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (b)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	3,800,109	5,699,841	2,109,976	4,527,937	4,274,112	23,189,292	...	...	23,189,292
2	6,100,688	42,730	5,177	...	2,270,195	8,515,462	...	...	8,515,462
3	1,860,916	...	...	1,448,971	1,745,137	6,670,728	...	...	6,670,728
4	1,381,604	658,887	371,914	597,161	488,543	3,876,298	...	...	3,876,298
5	1,086,575	557,241	139,946	973,906	946,588	4,534,655	...	...	4,534,655
6	805,864	664,885	378,671	687,490	275,958	3,035,323	...	...	3,035,323
7	368,289	...	...	155,850	254,244	1,348,837	...	...	1,348,837
8	383,515	218,828	110,488	168,146	351,515	1,431,436	...	...	1,431,436
9	65,779	124,745	78,694	137,492	303,258	1,124,125	...	...	1,124,125
10	101,782	37,103	22,098	90,762	43,055	311,253	...	...	311,253
11	...	...	27,986	344,643	130,815	743,597	...	...	743,597
12	15,955,121	8,004,260	3,244,950	9,132,358	11,083,420	54,781,006	...	...	54,781,006
13	111,130	14,282	18,804	31,729	197,103	652,853	65,978	27,724	746,555
14	248,193	169,964	166,771	200,771	210,784	1,214,196	...	...	1,214,196
15	116	...	...	...	389	747,971	11,206	4,709	763,886
16	...	...	...	...	134,207	251,437	19	8	251,464
17	248,309	169,964	166,771	200,771	345,380	2,213,604	11,225	4,717	2,229,546
18	148,453	83,483	65,873	60,700	50,509	571,850	...	...	571,850
19	77,673	35,372	69,923	36,228	55,426	350,293	...	...	350,293
20	91,010	...	...	1,384	6,101	195,027	...	...	195,027
21	72,523	17,522	11,597	30,542	68,965	225,205	...	...	225,205
22	14,519	11,595	3,583	13,838	9,605	56,027	2,764	1,161	59,952
23	18,227	10,238	10,744	9,036	7,580	92,543	614	258	93,415
24	422,405	158,210	161,720	151,728	198,186	1,490,945	3,378	1,419	1,495,742
25	22,374	15,638	12,099	35,260	47,316	255,876	104,118	43,751	403,745
26	22,085	7,346	20,102	9,756	6,702	80,282	...	...	80,282
27	...	...	...	...	...	744,471	...	...	744,471
28	112,678	35,419	29,087	61,842	45,124	364,980	8,893	3,737	377,610
29	157,137	58,403	61,288	106,858	99,142	1,445,609	113,011	47,488	1,606,108
30	1,276,767	63,434	2,195,535	62,507	349,157	10,871,599	230	97	10,871,926
31	...	...	...	...	...	3,636,670	...	...	3,636,670
32	...	...	...	24,764	...	24,764	...	...	24,764
33	1,276,767	63,434	2,195,535	87,271	349,157	14,533,033	230	97	14,533,360
34	110,323	425,378	356,090	24,282	34,888	950,961	...	...	950,961
35	...	87,238	45,654	409,547	60,116	602,555	...	...	602,555
36	96,467	14,505	20,816	10,030	14,697	160,758	...	...	160,758
37	206,790	527,121	422,560	443,859	109,701	1,714,274	...	...	1,714,274
38	386	67	530	2,698	11,064	40,413	...	...	40,413
39	85,783	101,505	59,584	95,632	119,956	515,566	25,601	10,758	551,925
40	86,169	101,572	60,114	98,330	131,020	555,979	25,601	10,758	592,338
41	...	...	...	245,481	178,113	931,027	36,752	15,444	983,223
42	...	...	...	34,545	9,985	70,673	4,872	2,047	77,592
43	...	...	...	280,026	188,098	1,001,700	41,624	17,491	1,060,815
44	18,463,828	9,097,246	6,331,742	10,532,930	12,701,207	78,389,003	261,047	109,694	78,759,744

Department, the Telegraph, the Calcutta Mint, the Survey and other Departments under the direct administration of the Governor-General and the Expenses of the British Representatives at the principal Native Courts in India.

the exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year ; or in rupees at the average rate of Exchange. During the year this average rate was 1*s.* 4·89891*d.* per rupee, see page 220 and the make the total express the value in tens of rupees was therefore ·4202096.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	Rx.	Rx.	Rx.	
Direct Demands on the Revenues:							
Refunds and Drawbacks (*b*)	11	25	2,676	2,176	29,226	2,552	1
Assignments and Compensations (*c*)	12	26	304,499	6,911	...	3,996	2
Charges in respect of collection, *viz.*:—							
Land Revenue	13B	28	53,623	152,255	276,713	93,504	3
Opium (including cost of Production)	14C	31	1,315	...	...	...	4
Salt (including cost of Production)	15B	32	118,231	...	198	...	5
Stamps	16	34	—*43,522*	4,023	3,000	3,169	6
Excise	17	35	1,070	7,125	2,126	449	7
Provincial Rates	18	36	...	...	4,238	368	8
Customs	19B	38	...	...	16,999	...	9
Assessed Taxes	20	39	56	51	...	231	10
Forest	21	40	29,156	55,240	115,375	21,884	11
Registration	22	42	636	4,245	1,435	2,179	12
TOTAL			467,740	232,026	449,310	128,332	13
Interest:							
Interest on Debt,* other than that charged to Railways and Irrigation Works	25	48	269,826	453	...	22	14
Interest on other Obligations	26	50	319,323	487	258	4	15
TOTAL			589,149	940	258	26	16
Post Office, Telegraph, and Mint:							
Post Office	27	54	73,719	44,888	53,783	35,230	17
Telegraph	28	56	604,849	...	...	...	18
Mint	29	62	50,442	...	...	...	19
TOTAL			729,010	44,888	53,783	35,230	20
Salaries and Expenses of Civil Departments:							
General Administration	30	66	421,424	46,581	95,827	24,834	21
Law and Justice	31B	70	159,498	125,145	258,906	61,329	22
Police	32	73	55,119	133,406	1,038,947	96,209	23
Marine (including River Navigation)	33B	75	333,421	...	31,473	6,738	24
Education	34	79	18,426	64,949	45,344	32,057	25
Ecclesiastical	35	80	15,988	4,739	7,474	1,610	26
Medical	36B	81	21,760	31,310	42,595	18,499	27
Political	37	82	437,048	1,072	17,729	5,611	28
Scientific and other Minor Departments	38B	85	276,729	4,920	3,898	4,935	29
TOTAL			1,739,413	412,122	1,542,193	251,822	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions	39	88	122,297	29,158	14,623	1,934	31
Civil Furlough and Absentee Allowances	40	90	1,347	...	134	...	32
Superannuation Allowances & Pensions	41A	92	67,973	17,328	19,937	6,727	33
Stationery and Printing	42B	93	—*81,335*	12,450	27,542	5,785	34
Miscellaneous	44B	97	30,366	6,402	16,950	8,820	35
TOTAL			140,648	65,338	79,186	23,266	36
Famine Relief and Insurance:							
Famine Relief	45	100	...	335	...	...	37
Construction of Protective Railways	46	100	...	...	...	...	38
Construction of Protective Irrigation Works	47	101	...	...	...	...	39
TOTAL			...	335	...	...	40
Carried forward			3,665,960	755,649	2,124,730	438,676	41

(*a*) *See* foot-note (*b*) to Account No. 2.

* The "Interest on Debt" distributed as follows:—

	India.
Interest on Debt, other than that charged to Railways and Irrigation Works as above	275,441
Under Railway Revenue Account	2,557,786
Under Irrigation	1,017,542
	3,850,769

REVENUES of *India*; in *India* and in *England*, for the Year ended 31st March 1888.

transactions in *India* including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (a)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	59,794	17,340	10,317	32,507	67,394	223,982	...	...	223,982
2	30,089	24,964	18,322	112,155	968,027	1,468,963	...	...	1,468,963
3	340,597	785,184	339,731	786,322	658,567	3,486,496	133	56	3,486,685
4	2,419,445	...	...	...	2,478	2,423,238	941	396	2,424,575
5	1,237	...	...	132,744	158,216	410,626	55	23	410,704
6	48,562	17,408	17,474	15,409	20,729	86,243	54,338	22,833	163,414
7	42,652	11,290	5,619	26,942	29,798	127,071	5	2	127,078
8	35,283	675	16,799	...	4,775	62,138	...	...	62,138
9	53,064	...	...	16,121	48,679	134,863	20	8	134,891
10	15,152	1,837	1,403	3,349	6,600	28,679	...	...	28,679
11	38,972	82,866	67,583	112,653	193,568	717,297	1,758	739	719,794
12	57,846	19,329	10,991	62,126	28,473	187,260	...	...	187,260
13	3,142,693	960,893	488,239	1,300,328	2,187,295	9,356,856	57,250	24,057	9,438,163
14	661	731	1,051	1,100	1,597	275,441	3,365,222	1,414,099	5,054,762
15	11,517	853	4,039	6,021	44,082	386,584	287	121	386,992
16	12,178	1,584	5,090	7,121	45,679	662,025	3,365,509	1,414,220	5,441,754
17	417,207	142,553	139;206	123,406	181,970	1,211,962	114,940	48,299	1,375,201
18	91	...	...	...	382	605,322	127,661	53,644	786,627
19	...	...	...	...	36,897	87,339	4,691	1,971	94,001
20	417,298	142,553	139,206	123,406	219,249	1,904,623	247,292	103,914	2,255,829
21	199,361	157,166	122,541	143,973	177,814	1,389,521	267,858	112,556	1,769,935
22	947,148	528,259	365,902	485,202	490,891	3,422,280	453	190	3,422,923
23	483,151	627,677	337,963	382,026	539,123	3,693,621	...	...	3,693,621
24	91,660	...	...	2,674	2,573	468,539	142,448	59,858	670,845
25	352,074	178,115	119,706	192,299	287,955	1,290,925	624	262	1,291,811
26	18,248	23,186	23,000	33,045	31,051	158,341	550	231	159,122
27	145,306	104,612	78,547	166,052	146,538	755,219	6,848	2,878	764,945
28	5,728	13,001	68,890	9,053	83,064	641,196	30,604	12,860	684,660
29	33,283	19,593	19,874	36,365	22,461	422,058	18,620	7,824	448,502
30	2,275,959	1,651,609	1,136,423	1,450,689	1,781,470	12,241,700	468,005	196,659	12,906,364
31	95,043	86,888	42,076	103,658	77,169	572,846	15,749	6,618	595;213
32	561	251	...	51	253	2,597	215,560	90,580	308,737
33	129,317	141,269	68,944	120,121	146,091	717,707	1,597,940	671,470	2,987,117
34	203,298	49,425	42,885	119,341	70,931	450,322	89,317	37,532	577,171
35	42,748	19,790	17,231	76,134	27,816	246,257	32,837	13,798	292,892
36	470,967	297,623	171,136	419,305	322,260	1,989,729	1,951,403	819,998	4,761,130
37	...	...	...	67	...	402	...	...	402
38	...	...	...	...	...	...	...	...	...
39	...	7,571	8,207	32,957	42,271	91,006	...	...	91,006
40	...	7,571	8,207	33,024	42,271	91,408	...	...	91,408
41	6,319,095	3,061,833	1,948,301	3,333,873	4,598,224	26,246,341	6,089,459	2,558,848	34,894,648

(*b*) *See* Note at head of Account No. 11, page 25.

(*c*) *See* Note at head of Account No. 12, page 26.

For further details, see page 49.

England.	Exchange.	Total.
3,365,222	1,414,099	5,054,762
552,080	231,990	3,341,856
...	...	1,017,542
3,917,302	1,646,089	9,414,160

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

Rx. 1 is recorded for every 10 rupees, in respect of

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Brought forward from page 6			3,665,960	755,649	2,124,730	438,676	1
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	48	104	...	...	...	15,770	2
Railway Revenue Account:							
State Railways: Working Expenses	49	106	2,595,513	167,023	175,841	10,157	3
Interest on Debt	25	48	2,120,328	...	109,476	...	4
Annuities in purchase of Railways	50 ABC	110	...	...	...	...	5
Interest on Capital deposited by Companies	51	111	...	...	...	...	6
Guaranteed Companies: Surplus Profits, Land and Supervision	50	108	641,975	2,011	...	...	7
Interest	50	108	25,595	...	...	...	8
Subsidized Companies: Land, &c.	54A	113	...	...	...	10,611	9
Miscellaneous Railway Expenditure	55	114	36,302	*—4,541*	...	335	10
TOTAL			5,419,713	164,493	285,317	21,103	11
Irrigation:							
Major Works: Working Expenses	57	117	...	...	...	...	12
Interest on Debt	25	48	513,608	...	...	...	13
Minor Works and Navigation	60	127	56,785	...	48,880	...	14
TOTAL			570,393	...	48,880	...	15
Buildings and Roads:							
Military Works	62	141	681,496	7,663	340,486	15,228	16
Civil Works	62	141	266,500	154,009	493,360	151,391	17
TOTAL			947,996	161,672	833,846	166,619	18
Army Services:							
Army: Effective	63	157	7,901,257	...	...	...	19
„ Non-Effective	63	157	408,296	...	...	...	20
TOTAL			8,309,553	...	...	...	21
Special Defence Works	65	170	292,233	...	14,439	...	22
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			19,205,848	1,081,814	3,307,212	642,168	23
Add—Portion of Allotments to Provincial Governments not spent by them in the year	68	176	691	10,226	85,596	6,494	24
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	68	176	...	...	...	...	25
Total Expenditure charged against Revenue			19,206,539	1,092,040	3,392,808	648,662	26
Expenditure not charged to Revenue:							
Capital Outlay on Railways and Irrigation Works:							
State Railways	69	178	51,435	*-1,388,623*	675,229	...	27
Irrigation Works	69	178	...	...	...	...	28
TOTAL			51,435	*-1,388,623*	675,229	...	29

REVENUES of *India* in *India* and in *England*, for the Year ended 31st March 1888—*continued.*

transactions *in India* including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay,* including Sindh.	TOTAL, INDIA.	England.	Exchange.(*a*)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	6,319,095	3,061,833	1,948,301	3,333,873	4,598,224	26,246,341	6,089,459	2,558,848	34,894,648
2	*—185*	65,360	...	...	...	80,945	...	...	80,945
3	685,711	44,176	1,633,529	60,099	222,138	5,594,187	...	...	5,594,187
4	308,170	...	19,812	...	...	2,557,786	552,080	231,990	3,341,856
5	...	...	...	...	...	...	1,683,456	707,405	2,390,861
6	...	...	...	...	378	378	468,936	197,051	666,365
7	12,570	13,598	...	22,446	21,457	714,057	...	...	714,057
8	...	...	...	...	...	25,595	2,694,920	1,132,431	3,852,946
9	29,016	4,000	...	...	...	43,627	...	...	43,627
10	9,117	92	8,668	23	1,851	51,847	...	...	51,847
11	1,044,584	61,866	1,662,009	82,568	245,824	8,987,477	5,399,392	2,268,877	16,655,746
12	150,359	226,736	161,237	106,597	32,678	677,607	...	...	677,607
13	231,345	272,589	...	...	...	1,017,542	...	...	1,017,542
14	152,044	18,692	65,794	254,507	169,762	766,464	23	10	766,497
15	533,748	518,017	227,031	361,104	202,440	2,461,613	23	10	2,461,646
16	2,349	12,525	27,934	52,831	82,251	1,222,763	6,546	2,751	1,232,060
17	707,098	555,927	508,717	602,554	647,547	4,087,103	92,864	39,022	4,218,989
18	709,447	568,452	536,651	655,385	729,798	5,309,866	99,410	41,773	5,451,049
19	...	...	...	3,895,917	2,446,802	14,243,976	1,843,046	774,466	16,861,488
20	...	...	...	305,537	147,099	860,932	1,897,969	797,545	3,556,446
21	...	...	...	4,201,454	2,593,901	15,104,908	3,741,015	1,572,011	20,417,934
22	...	...	...	...	64,465	371,137	59,766	25,114	456,017
23	8,606,689	4,275,528	4,373,992	8,634,384	8,434,652	58,562,287	15,389,065	6,466,633	80,417,985
24	135,493	...	20,100	148,531	16,554	423,685	...	...	423,685
25	...	*53,094*	...	...	...	*53,094*	...	...	*53,094*
26	8,742,182	4,222,434	4,394,092	8,782,915	8,451,206	58,932,878	15,389,065	6,466,633	80,788,576
27	323,318	*—8,113*	620,530	401,732	1,217	676,725	1,109,027	466,024	2,251,776
28	51,682	145,172	195,844	111,723	18,801	523,222	6,919	2,907	533,048
29	375,000	137,059	816,374	513,455	20,018	1,199,947	1,115,946	468,931	2,784,824

(*a*) *See* foot-note (*b*) to Account No 2.

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1888.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, *viz.*—			
Land Revenue	7	126	133
Opium	941	...	941
Salt	55	...	55
Stamps	54,338	...	54,338
Excise	5	...	5
Provincial Rates	...	...	...
Customs	20	...	20
Assessed Taxes	...	...	...
Forest	5	1,753	1,758
Registration	...	...	...
TOTAL	55,371	1,879	57,250
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	3,365,222	3,365,222
Interest on other Obligations	...	287	287
TOTAL	...	3,365,509	3,365,509
Post Office, Telegraph, and Mint:			
Post Office	49,940	65,000	114,940
Telegraph	84,471	43,190	127,661
Mint	4,629	62	4,691
TOTAL	139,040	108,252	247,292
Salaries and Expenses of Civil Departments:			
General Administration	16,037	251,821	267,858
Law and Justice	151	302	453
Police	...	...	...
Marine (including River Navigation)	69,738	72,710	142,448
Education	...	624	624
Ecclesiastical	...	550	550
Medical		6,848	6,848
Political	197	30,407	30,604
Scientific and other Minor Departments	10,951	7,669	18,620
TOTAL	97,074	370,931	468,005
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	15,749	15,749
Civil Furlough and Absentee Allowances	...	215,560	215,560
Superannuation Allowances and Pensions	...	1,597,940	1,597,940
Stationery and Printing	82,794	6,523	89,317
Miscellaneous	...	32,837	32,837
TOTAL	82,794	1,868,609	1,951,403
Carried forward	374,279	5,715,180	6,089,459

No. 4.—STATEMENT showing the details of Expenditure in England, for the Year ended 31st March 1888—*continued.*

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	374,279	5,715,180	6,089,459
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...
Railway Revenue Account:			
State Railways: Working Expenses	...	...	...
Interest on Debt	...	552,080	552,080
Annuities in purchase of Railways	...	1,683,456	1,683,456
Interest on Capital deposited by Companies	...	468,936	468,936
Guaranteed Companies: Surplus Profits, Land and Supervision	...	...	...
Interest	...	2,694,920	2,694,920
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	5,399,392	5,399,392
Irrigation:			
Major Works: Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	23	...	23
TOTAL	23	...	23
Buildings and Roads:			
Military Works	6,546	...	6,546
Civil Works	5,938	86,926	92,864
TOTAL	12,484	86,926	99,410
Army Services:			
Army: Effective	658,534	1,184,512	1,843,046
" Non-Effective	...	1,897,969	1,897,969
TOTAL	658,534	3,082,481	3,741,015
Special Defence Works	59,476	290	59,766
Total Expenditure charged against Revenue	1,194,796	14,284,269	15,389,065
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	1,065,648	43,379	1,109,027
Irrigation Works	6,919	...	6,919
TOTAL	1,072,567	43,379	1,115,946

No. 5.—ACCOUNT of the REVENUE and EXPENDITURE in *India* in the three

HEADS OF REVENUE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial and Local, respectively.	INDIA. Imperial.	Provincial.	Local.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:				
Land Revenue	14,214,844	8,845,965	128,483	23,189,292
Opium	8,515,462	...	...	8,515,462
Salt	6,643,454	27,274	...	6,670,728
Stamps	1,127,166	2,749,132	...	3,876,298
Excise	3,325,752	1,205,394	3,509	4,534,655
Provincial Rates	850	673,991	2,360,482	3,035,323
Customs	1,333,401	15,436	...	1,348,837
Assessed Taxes	823,667	607,769	...	1,431,436
Forest	521,415	602,710	...	1,124,125
Registration	156,710	154,543	...	311,253
Tributes from Native States	743,597	...	...	743,597
TOTAL	37,406,318	14,882,214	2,492,474	54,781,006
Interest	621,664	14,462	16,727	652,853
Post Office, Telegraph, and Mint:				
Post Office	1,209,329	2,256	2,611	1,214,196
Telegraph	747,466	505	...	747,971
Mint	251,437	...	...	251,437
TOTAL	2,208,232	2,761	2,611	2,213,604
Receipts by Civil Departments:				
Law and Justice	53,618	517,747	485	571,850
Police	25,711	227,247	97,335	350,293
Marine	73,254	121,675	98	195,027
Education	1,410	145,506	78,289	225,205
Medical	120	39,335	16,572	56,027
Scientific and other Minor Departments	29,775	45,964	16,804	92,543
TOTAL	183,888	1,097,474	209,583	1,490,945
Miscellaneous:				
Receipts in aid of Superannuation, &c.	218,692	37,080	104	255,876
Stationery and Printing	34,031	46,251	...	80,282
Exchange	744,471	...	...	744,471
Miscellaneous	99,371	136,080	129,529	364,980
TOTAL	1,096,565	219,411	129,633	1,445,609
Railways:				
State Railways (gross Receipts)	9,371,808	1,499,791	...	10,871,599
Guaranteed Companies (net Traffic Receipts)	3,636,670	...	...	3,636,670
Subsidized Companies (Repayment of Advances of Interest)	24,764	...	...	24,764
TOTAL	13,033,242	1,499,791	...	14,533,033
Irrigation:				
Major Works: Direct Receipts	418,453	532,508	...	950,961
Portion of Land Revenue due to Irrigation	602,555	...	...	602,555
Minor Works and Navigation	32,139	128,361	258	160,758
TOTAL	1,053,147	660,869	258	1,714,274
Buildings and Roads:				
Military Works	40,413	...	...	40,413
Civil Works	11,972	282,119	221,475	515,566
TOTAL	52,385	282,119	221,475	555,979
Receipts by Military Department:				
Army: Effective	931,027	...	...	931,027
Non-Effective	70,673	...	...	70,673
TOTAL	1,001,700	...	...	1,001,700
GRAND TOTAL, REVENUE . Rx.	56,657,141	18,659,101	3,072,761	78,389,003

divisions, IMPERIAL, PROVINCIAL and LOCAL, for the Year ended 31st March 1888.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial and Local, respectively.	INDIA.			TOTAL.
	Imperial.	Provincial.	Local.	
	Rx.	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:				
Refunds and Drawbacks	150,468	67,602	5,912	223,982
Assignments and Compensations	541,538	927,425	...	1,468,963
Charges in respect of Collection, *viz.*—				
Land Revenue	241,303	2,774,337	470,766	3,486,406
Opium (including cost of Production)	2,423,238	...	...	2,423,238
Salt (including cost of Production)	409,191	1,435	...	410,626
Stamps	—5,750	91,993	...	86,243
Excise	93,059	33,434	578	127,071
Provincial Rates	...	52,195	9,943	62,138
Customs	48,679	86,184	...	134,863
Assessed Taxes	15,019	13,060	...	28,079
Forest	322,955	394,342	...	717,297
Registration	93,981	93,279	...	187,260
TOTAL	4,333,771	4,535,886	487,199	9,356,856
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	275,441	...	...	275,441
Interest on other Obligations	384,045	...	2,539	386,584
TOTAL	659,486	...	2,539	662,025
Post Office, Telegraph, and Mint:				
Post Office	1,102,304	44,322	65,336	1,211,962
Telegraph	604,849	473	...	605,322
Mint	87,339	...	...	87,339
TOTAL	1,794,492	44,795	65,336	1,904,623
Salaries and Expenses of Civil Departments:				
General Administration	612,381	703,541	73,599	1,389,521
Law and Justice	228,013	3,194,023	244	3,422,280
Police	795,005	2,579,904	318,712	3,693,621
Marine (including River Navigation)	333,421	133,625	1,403	468,539
Education	16,894	718,107	555,924	1,290,925
Ecclesiastical	158,341	...	...	158,341
Medical	40,211	560,597	154,411	755,219
Political	626,085	14,914	197	641,196
Scientific and other Minor Departments	277,030	118,749	26,279	422,058
TOTAL	3,087,381	8,023,460	1,130,859	12,241,700
Miscellaneous Civil Charges:				
Territorial and Political Pensions	572,846	...	...	572,846
Civil Furlough and Absentee Allowances	2,597	...	...	2,597
Superannuation Allowances and Pensions	88,263	626,717	2,727	717,707
Stationery and Printing	60,903	384,129	5,290	450,322
Miscellaneous	61,065	100,898	84,294	246,257
TOTAL	785,674	1,111,744	92,311	1,989,729
Famine Relief and Insurance:				
Famine Relief	...	67	335	402
Construction of Protective Railways	...	...	...	...
Construction of Protective Irrigation Works	91,006	...	...	91,006
TOTAL	91,006	67	335	91,408
Construction of Railways: (charged against Revenue in addition to that under Famine Insurance)	...	80,945	...	80,945
Railway Revenue Account:				
State Railways: Working Expenses	4,792,939	801,248	...	5,594,187
Interest on Debt	2,120,328	437,458	...	2,557,786
Interest on Capital deposited by Companies	378	...	...	378
Guaranteed Companies: Surplus Profits, Land and Supervision	714,057	...	...	714,057
Interest	25,595	...	...	25,595
Subsidized Companies: Land, &c.	29,011	14,616	...	43,627
Miscellaneous Railway Expenditure	42,598	9,249	...	51,847
TOTAL	7,724,906	1,262,571	...	8,987,477
Irrigation:				
Major Works: Working Expenses	326,043	351,564	...	677,607
Interest on Debt	513,608	503,934	...	1,017,542
Minor Works and Navigation	292,815	471,861	1,788	766,464
TOTAL	1,132,466	1,327,359	1,788	2,461,613
Buildings and Roads:				
Military Works	1,222,763	...	...	1,222,763
Civil Works	893,026	1,732,667	1,461,410	4,087,103
TOTAL	2,115,789	1,732,667	1,461,410	5,309,866
Army Services:				
Army: Effective	14,243,976	...	...	14,243,976
Non-Effective	860,932	...	...	860,932
TOTAL	15,104,908	...	...	15,104,908
Special Defence Works	371,137	...	...	371,137
	37,201,016	18,119,494	3,241,777	58,562,287
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	+269,087	+101,504	+370,591
GRAND TOTAL, EXPENDITURE . Rx.	37,201,016	18,388,581	3,343,281	58,932,878

No. 6.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue:										
Land Revenue	125,686	262,119	950,519	112,635	2,845,308	4,190,523	1,206,404	2,862,599	1,659,051	14,214,844
Opium	234	20,323	35,028	41,087	6,100,688	42,730	5,177	...	2,270,195	8,515,462
Salt	1,547,135	27,556	41,013	..	1,853,095	...	...	1,434,538	1,740,117	6,643,454
Stamps	46,447	38,347	55,195	19,671	345,401	164,722	185,957	149,290	[illegible]	1,127,166
Excise	87,396	174,885	162,542	157,723	814,931	417,931	69,973	730,430	709,041	3,325,752
Provincial Rates	850	...	..	...	..	...	...	...		850
Customs	...	...	567,077	...	362,331	...	..	153,122	249,971	1,333,401
Assessed Taxes	135,061	21,724	32	12,005	196,518	112,151	62,709	91,719	191,745	825,067
Forest	26,511	54,668	140,633	13,366	32,889	62,372	39,347	...	151,629	521,415
Registration	1,544	4,151	2,030	1,579	50,891	18,551	11,040	45,381	21,528	156,710
Tributes from Native States	225,286	13,107	1,750	10	...	...	27,986	344,043	130,815	743,597
TOTAL	2,196,153	616,880	1,956,725	358,076	12,602,052	5,008,980	1,608,602	5,811,722	7,247,128	37,406,318
Interest	275,477	1,073	2,396	405	99,382	10,861	18,055	23,166	190,849	621,664
Post Office, Telegraph, and Mint:										
Post Office	79,505	49,280	59,524	28,836	246,703	169,964	164,182	200,771	210,564	1,209,329
Telegraph	747,466	...	...	...	...	...	...	...	...	747,466
Mint	117,230	...		...	...	...	...	...	134,207	251,437
TOTAL	944,201	49,280	59,524	28,836	246,703	169,964	164,182	200,771	344,771	2,208,232
Receipts by Civil Departments:										
Law and Justice	35,406	...	18,212	...	...	...	...	...	...	53,618
Police	6,868	...	18,764	...	...	...	79	...	...	25,711
Marine	73,254	...	...	...	...	...	...	...	...	73,254
Education	1,410	..	...	...	...	...	...	...	...	1,410
Medical	95	...	25	...	...	...	...	...	...	120
Scientific and other Minor Departments	29,771	...	4	...	...	...	...	...	...	29,775
TOTAL	146,804	...	37,005	...		...	79	...	...	183,888
Miscellaneous:										
Receipts in aid of Superannuation, &c.	113,181	4,226	2,407	1,323	17,824	12,647	7,059	31,610	28,415	218,692
Stationery and Printing	8,006	989	2,305	325	3,245	992	15,002	924	1,163	34,031
Exchange	744,471	...	...	...		...	...	...	...	744,471
Miscellaneous	33,881	238	9,650	127	19,401	738	7,808	1,997	25,531	99,371
TOTAL	900,529	5,453	14,452	1,775	40,470	14,377	29,869	34,531	55,109	1,096,565
Railways:										
State Railways (gross Receipts)	6,351,900	235,070	...	...	149,418	35,571	2,188,185	62,507	349,157	9,371,808
Guaranteed Companies (net Traffic Receipts)	3,636,670	...	...	...	..	...	...	...	...	3,636,670
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...		...	...	24,764	...	24,764
TOTAL	9,988,570	235,070	...	...	149,418	35,571	2,188,185	87,271	349,157	13,033,242
Irrigation:										
Major Works: Direct Receipts	...	...	...	...	...	3,193	356,090	24,282	34,888	418,453
Portion of Land Revenue due to Irrigation	...	...	...	...	...	87,238	45,654	409,547	60,116	692,555
Minor Works and Navigation	1,567	...	...		...	...	15,875	...	14,697	32,139
TOTAL	1,567	...	...	...	...	90,431	417,619	433,829	109,701	1,053,147
Buildings and Roads:										
Military Works	23,578	215	1,263	612	386	67	530	2,698	11,064	40,413
Civil Works	7,777	...	4,128	...	50	17	...	...	...	11,972
TOTAL	31,355	215	5,391	612	436	84	530	2,698	11,064	52,385
Receipts by Military Department:										
Army: Effective	507,433	...	...	...	...	...	...	245,481	178,113	931,027
Non-Effective	26,143	...	...	...	...	...	...	34,545	9,985	70,673
TOTAL	533,576	...	...	...	...	...	...	280,026	188,098	1,001,700
TOTAL, IMPERIAL REVENUE . Rx.	15,018,232	907,971	2,075,493	389,704	13,138,461	5,330,268	4,427,121	6,874,014	8,495,877	56,657,141

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1888.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:										
Refunds and Drawbacks	2,675	608	24,666	960	42,563	7,251	5,507	19,094	47,144	150,468
Assignments and Compensations	304,499	6,393	...	3,996	11,233	6,934	18,322	112,155	78,006	541,638
Charges in respect of Collection, viz.—										
Land Revenue	50,635	...	162,841	...	...	...	27,917	...	...	241,393
Opium (including cost of Production)	1,315	...	..	...	2,419,445	...	...	...	2,478	2,423,238
Salt (including cost of Production)	118,231	...	...	...	.	..	...	132,744	158,216	409,191
Stamps	—43,522	1,006	1,713	792	12,140	4,352	8,737	3,852	5,180	—5,750
Excise	492	5,344	1,065	337	31,989	8,468	2,810	20,206	22,348	93,059
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...		.	...	48,679	48,679
Assessed Taxes	56	26	...	115	7,582	918	1,347	1,675	3,300	15,019
Forest	29,150	27,620	63,743	10,942	19,486	41,433	33,791	...	96,784	322,955
Registration	636	2,122	750	1,090	28,943	9,004	5,496	31,063	14,237	93,981
TOTAL	404,173	43,119	254,778	18,232	2,573,361	79,030	103,927	320,789	476,372	4,333,771
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	269,826	453	...	22	661	731	1,051	1,100	1,597	275,441
Interest on other Obligations	319,323	487	258	4	11,517	853	4,039	5,116	42,448	384,045
TOTAL	589,149	940	258	26	12,178	1,584	5,090	6,216	44,045	659,486
Post Office, Telegraph, and Mint:										
Post Office	73,646	39,427	41,754	31,824	381,560	124,544	126,504	112,778	170,267	1,102,304
Telegraph	604,849	...	...		...	...	...	...	...	604,849
Mint	50,442	...	...	...	...		...	...	36,897	87,339
TOTAL	728,937	39,427	41,754	31,824	381,560	124,544	126,504	112,778	207,164	1,794,492
Salaries and Expenses of Civil Departments:										
General Administration	421,400	6,169	42,332	4,683	27,166	22,210	17,138	27,766	43,517	612,381
Law and Justice	159,391	...	68,622	...	..		...	...	...	228,013
Police	53,488	286	709,209	..	2,948	2,541	21,387	2,727	2,419	795,005
Marine (including River Navigation)	333,421	...	...	...	...	...	...	...	...	333,421
Education	10,894	...	...	...	...	.	...	...	...	10,894
Ecclesiastical	15,988	4,739	7,474	1,610	18,248	23,186	23,000	33,045	31,051	158,341
Medical	19,779	...	20,432	...	...	...		...	...	[illegible]
Political	436,851	...	17,643	...	5,728	13,001	68,890	908	83,064	626,085
Scientific and other Minor Departments	276,292		166	.	..	73	499	...	...	277,030
TOTAL	1,733,504	11,194	865,878	6,293	54,090	61,011	130,914	64,446	160,051	3,087,381
Miscellaneous Civil Charges:										
Territorial and Political Pensions	122,297	29,158	14,623	1,934	95,043	86,888	42,076	103,658	77,169	572,846
Civil Furlough and Absentee Allowances	1,347	...	134	...	561	251	...	51	253	2,597
Superannuation Allowances and Pensions	67,775	...	349	...	935	..	23	11,838	7,343	88,263
Stationery and Printing	—81,335	...	4,012	...	95,009	..		29,516	13,701	60,903
Miscellaneous	29,543	393	10,179	2,372	3,417	4,082	3,617	4,340	3,122	61,065
TOTAL	139,627	29,551	29,297	4,306	194,965	91,221	45,716	149,403	101,558	785,674
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	...	...	...	...	...	...
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...		..	7,571	8,207	32,957	42,271	91,006
TOTAL	...	.	...	...	...	7,571	8,207	32,957	42,271	91,006
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	..	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways: Working Expenses	2,595,513	167,023	...	...	92,225	22,412	1,633,529	60,099	222,138	4,792,039
Interest on Debt	2,120,328	...	...	...	...		...	...	...	2,120,328
Interest on Capital deposited by Companies	..	...	...	...	...	...	...	...	378	378
Guaranteed Companies: Surplus Profits, Land & Supervision	641,975	2,011	...	...	12,570	13,598	...	22,446	21,457	714,057
Interest	25,595	...	...	...	...	...	...	.	...	25,595
Subsidized Companies: Land, &c.	...	...	...	...	29,011	...	...	...	...	29,011
Miscellaneous Railway Expenditure	36,302	—4,541	.	335	2,288	...	8,214	...	..	42,598
TOTAL	5,419,713	164,493	...	335	136,094	36,010	1,641,743	82,545	243,973	7,724,906
Irrigation:										
Major Works: Working Expenses	...	.	...	...	...	25,531	161,237	106,597	32,678	326,043
Interest on Debt	513,608	...	.	...	...	...	...	..	..	513,608
Minor Works and Navigation	50,785	...	12,608		...	333	61,566	—8,239	169,762	292,815
TOTAL	570,393	...	12,608	...	.	25,864	222,803	98,358	202,440	1,132,466
Buildings and Roads:										
Military Works	681,496	7,663	340,486	15,228	2,349	12,525	27,934	52,831	82,251	1,222,763
Civil Works	261,535	2,238	342,993	1,726	62,218	16,106	176,633	2,222	27,355	893,026
TOTAL	943,031	9,901	683,479	16,954	64,567	28,631	204,567	55,053	109,606	2,115,789
Army Services:										
Army. Effective	7,901,257	...	...	...	...	...	...	3,895,917	2,446,802	14,243,976
Non-Effective	408,296	...	...	...	...	...	...	305,537	147,099	860,932
TOTAL	8,309,553	...	...	...	...	...	...	4,201,454	2,593,901	15,104,908
Special Defence Works	292,233	...	14,439	...	..	...	...	...	64,465	371,137
TOTAL, IMPERIAL EXPENDITURE Rx.	19,190,313	298,625	1,902,491	77,970	3,416,815	455,456	2,489,471	5,123,999	4,445,576	37,201,010

No. 7.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue:										
Land Revenue	...	362,153	646,036	317,304	954,801	1,509,318	899,921	1,557,670	2,598,762	8,845,965
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	7,821	...	...	14,433	5,020	27,274
Stamps	...	115,039	44,478	59,012	1,036,203	494,165	185,957	447,871	366,407	2,749,132
Excise	...	58,295	133,475	52,574	271,644	139,310	69,973	243,476	236,047	1,205,394
Provincial Rates	...	16,675	...	...	423,654	166,506	67,156	...	...	673,991
Customs	...	...	2,477	...	5,958	...	...	2,728	4,273	15,436
Assessed Taxes	...	19,120	...	10,909	186,997	106,677	47,779	76,427	159,770	607,769
Forest	...	54,668	110,945	13,366	32,890	62,373	39,347	137,492	151,629	602,710
Registration	...	4,150	1,414	1,579	50,891	18,552	11,049	45,381	21,527	154,543
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	...	630,100	938,825	454,334	2,970,859	2,496,901	1,321,182	2,525,478	3,544,035	14,882,214
Interest	...	351	...	56	6,709	1,139	749	235	5,223	14,462
Post Office, Telegraph, and Mint:										
Post Office	...	560	...	...	...	...	1,476	...	220	2,256
Telegraph	...	...	...	...	116	...	...	...	389	505
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	560	...	...	116	...	1,476	...	609	2,761
Receipts by Civil Departments:										
Law and Justice	...	42,019	51,906	15,263	148,453	83,483	65,414	60,700	50,509	517,747
Police	...	2,325	18,138	6,561	31,335	35,372	66,459	36,228	30,829	227,247
Marine	...	...	22,807	313	91,010	...	...	1,384	6,101	121,675
Education	...	14,474	1,106	4,038	69,465	5,764	6,852	16,280	27,467	145,506
Medical	...	317	1,279	104	13,856	494	2,193	11,498	9,594	39,335
Scientific and other Minor Departments	...	1,421	102	81	15,630	10,198	2,942	9,036	6,494	45,964
TOTAL	...	60,556	95,518	26,360	369,749	135,311	143,860	135,126	130,994	1,097,474
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	1,397	364	291	4,550	2,991	5,040	3,546	18,901	37,080
Stationery and Printing	...	822	407	357	18,840	6,354	5,100	8,832	5,539	46,251
Miscellaneous	...	3,924	3,812	7,959	69,484	19,486	12,612	12,191	6,612	136,080
TOTAL	...	6,143	4,583	8,607	92,874	28,831	22,752	24,569	31,052	219,411
Railways:										
State Railways (gross Receipts)	...	...	331,041	6,188	1,127,349	27,863	7,350	...	...	1,499,791
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	331,041	6,188	1,127,349	27,863	7,350	...	...	1,499,791
Irrigation:										
Major Works: Direct Receipts	...	...	...	...	110,323	422,185	...	...	...	532,508
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	2,676	...	96,467	14,505	4,683	10,030	...	128,361
TOTAL	...	...	2,676	...	206,790	436,690	4,683	10,030	...	660,869
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	8,017	4,827	1,684	40,280	95,559	40,841	12,794	78,117	282,119
TOTAL	...	8,017	4,827	1,684	40,280	95,559	40,841	12,794	78,117	282,119
Receipts by Military Department:										
Army: Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, PROVINCIAL REVENUE . Rx.	...	705,727	1,377,470	497,729	4,814,726	3,222,294	1,542,893	2,708,232	3,790,030	18,659,101

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India* 31st March 1888.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	...	1,544	4,179	1,391	15,610	9,589	4,736	11,065	19,488	67,602
Assignments and Compensations	...	518	...	...	18,856	18,030	...	...	890,021	927,425
Charges in respect of Collection, *viz.*:										
Land Revenue	...	115,706	113,872	93,504	340,597	783,184	205,356	464,489	657,629	2,774,337
Opium (including cost of Production)	...	...	...	...	...	...	...	...		
Salt (including cost of Production)	...	..	198	..	1,237	...			...	1,435
Stamps	...	3,017	1,287	2,377	36,422	13,056	8,737	11,957	15,540	91,993
Excise	...	1,781	1,061	112	10,663	2,822	2,809	6,736	7,450	33,434
Provincial Rates	...	..		...	34,721	675	16,799	...	...	52,195
Customs	...	...	16,999	...	53,004	...	...	16,121	...	86,184
Assessed Taxes	...	25		116	7,570	919	56	1,674	3,300	13,660
Forest	...	27,620	51,632	10,942	19,486	41,433	33,792	112,653	96,784	394,342
Registration	...	2,123	685	1,089	28,923	9,665	5,495	31,063	14,236	93,279
TOTAL		152,334	189,913	109,531	567,149	879,373	277,780	655,358	1,704,448	4,535,886
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...			..		...	...	...	...	
TOTAL	...			..	...	...	..	...	...	
Post Office, Telegraph, and Mint:										
Post Office	...	5,461	5,067	65	...	...	11,398	10,628	11,703	44,322
Telegraph	...		...	...	91	...	...		382	473
Mint	...	...	...			..	...	..	...	...
TOTAL		5,461	5,067	65	91	...	11,398	10,628	12,085	44,795
Salaries and Expenses of Civil Departments:										
General Administration	...	37,038	52,084	20,151	154,288	126,114	93,602	96,426	123,838	703,541
Law and Justice	...	125,145	190,284	61,320	947,148	528,859	365,765	485,202	490,891	3,194,023
Police	...	128,195	296,888	96,709	478,678	379,342	316,306	379,299	505,927	2,579,904
Marine (including River Navigation)	...	..	29,980	6,738	91,600	...	..	2,674	2,573	133,025
Education	...	46,144	30,844	16,668	242,223	41,054	70,530	124,973	145,671	718,107
Ecclesiastical	...			...	...		...	..		...
Medical	...	26,794	19,751	14,071	144,369	59,138	51,215	115,085	130,174	560,597
Political	...	1,072	80	5,611			...	8,145	...	14,914
Scientific and other Minor Departments	...	4,105	3,200	946	30,360	19,250	7,459	36,305	17,058	118,749
TOTAL	...	368,493	623,123	221,723	2,088,726	1,153,157	903,937	1,248,169	1,416,132	8,023,460
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances		...	...	...		...	...	..	...	...
Superannuation Allowances and Pensions	..	17,211	19,468	6,683	127,957	140,852	68,249	107,763	138,634	626,717
Stationery and Printing	...	1-,426	23,530	5,762	104,642	49,174	42,529	89,825	56,241	384,129
Miscellaneous	...	4,855	3,630	3,483	34,314	13,522	6,265	16,250	18,574	100,898
TOTAL	...	34,491	46,634	15,928	266,913	203,548	116,943	213,838	213,449	1,111,744
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	...	...	...	67	...	67
Construction of Protective Railways	..	...	...	...		...	...	...	...	...
Construction of Protective Irrigation Works		...	...	...	...	...	...	...	...	...
TOTAL	...	...	..	...	...	...	...	67	...	67
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	15,770	—*185*	65,360	...	...	...	80,945
Railway Revenue Account:										
State Railways: Working Expenses	...	...	175,841	10,157	593,486	21,764	...	...	...	801,248
Interest on Debt	...	...	109,476	...	308,170		19,812			437,458
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	..	...
Guaranteed Companies: Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c	...	...	...	10,611	5	4,000	...	...		14,616
Miscellaneous Railway Expenditure	...		...		6,829	92	454	23	1,851	9,249
TOTAL			285,317	20,768	908,490	25,856	20,266	23	1,851	1,262,571
Irrigation:										
Major Works; Working Expenses	...	...	...	...	150,359	201,205	...	..	...	351,564
Interest on Debt	...	...	...	...	231,345	272,589	...	..	..	503,934
Minor Works and Navigation	...	...	34,518	..	152,044	18,359	4,194	262,746	...	471,801
TOTAL		...	34,518	..	533,748	492,153	4,194	262,746	...	1,327,359
Buildings and Roads:										
Military Works	...	...	...	...		...	..		...	
Civil Works	...	126,665	117,340	56,418	292,681	293,690	235,247	202,759	407,867	1,732,667
TOTAL	...	126,665	117,340	56,418	292,681	293,690	235,247	202,759	407,867	1,732,667
Army Services:										
Army: Effective	...	...	...	...	...	...	...	...	...	
Non-Effective	...	..	...	...	...	...		...	...	
TOTAL	..	..		...	...				..	...
TOTAL	...	687,444	1,301,912	440,203	4,657,613	3,113,137	1,569,765	2,393,588	3,755,832	18,119,494
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	+13,148	+77,028	+7,751	+131,007	...	+12,446	+105,371	...	+269,087
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	..	..	...	...	—*53,090*	...		—*24,574*	
TOTAL, PROVINCIAL EXPENDITURE Rx.	...	700,592	1,378,940	447,954	4,788,620	3,[illegible],047	1,582,211	2,698,959	3,731,258	18,388,581

No. 8.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Principal Heads of Revenue:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	69		796	...	...	...	3,651	107,668	16,299	128,483
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	1,640	...	1,869	...	...	...	...	...	...	3,509
Provincial Rates	7,202	58,448	89,165	50,115	382,210	498,379	311,515	687,490	275,958	2,360,482
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	8,911	58,448	91,830	50,115	382,210	498,379	315,166	795,158	292,257	2,492,474
Interest	37	10	...	...	5,039	2,282	...	8,328	1,031	16,727
Post Office, Telegraph, and Mint:										
Post Office	...	...	5	3	1,490	...	1,113	...	...	2,611
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	5	3	1,490	...	1,113	...	...	2,611
Receipts by Civil Departments:										
Law and Justice	26	...	...	...	...	...	459	...	...	485
Police	569	14,255	3,739	4,452	46,338	...	3,385	...	24,597	97,335
Marine	...	...	98	...	...	...	...	...	...	98
Education	757	744	1,355	112	3,058	11,758	4,745	14,262	41,498	78,289
Medical	443	553	54	17	663	11,101	1,390	2,340	11	16,572
Scientific and other Minor Departments	179	433	5	4,662	2,597	40	7,802	...	1,086	16,804
TOTAL	1,974	15,985	5,251	9,243	52,656	22,899	17,781	16,602	67,192	209,583
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	...	...	...	...	...	...	104	...	104
Stationery and Printing	...	...	...	...	...	...	...	...	...	...
Miscellaneous	3,411	5,348	11,015	1,465	23,793	15,195	8,667	47,654	12,981	129,529
TOTAL	3,411	5,348	11,015	1,465	23,793	15,195	8,667	47,758	12,981	129,633
Railways:										
State Railways (gross Receipts)	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works: Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	...	...	...	258	...	...	258
TOTAL	...	...	...	...	...	...	258	...	...	258
Buildings and Roads:										
Military Works	...	...	...	...	...		...	...	...	...
Civil Works	1,893	7,897	4,746	12,137	45,453	5,929	18,743	82,838	41,839	221,475
TOTAL	1,893	7,897	4,746	12,137	45,453	5,929	18,743	82,838	41,839	221,475
Receipts by Military Department:										
Army: Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...		...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, LOCAL REVENUE . Rx.	16,226	87,688	112,847	72,963	510,641	544,684	361,728	950,684	415,300	3,072,761

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1888.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:										
Refunds and Drawbacks	1	24	381	201	1,621	500	74	2,348	702	5,912
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*:										
Land Revenue	2,988	36,549	...	...	...	2,000	106,458	321,833	938	470,766
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	578	...	...	...	...	...	...	...	...	578
Provincial Rates	...	...	4,238	368	562	...	...	...	4,775	9,943
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	3,567	36,573	4,619	569	2,183	2,500	106,532	324,181	6,475	487,190
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	...	...	...	...	905	1,634	2,539
TOTAL	...	...	...	...	...	...	...	905	1,634	2,539
Post Office, Telegraph, and Mint:										
Post Office	73	...	6,962	3,341	35,647	18,009	1,304	...	...	65,336
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	73	...	6,962	3,341	35,647	18,009	1,304	...	...	65,336
Salaries and Expenses of Civil Departments:										
General Administration	24	3,374	1,411	...	17,907	8,842	11,801	19,781	10,459	73,599
Law and Justice	107	...	...	...	...	...	137	...	...	244
Police	1,631	4,945	32,850	...	1,525	245,794	1,210	...	30,777	318,712
Marine (including River Navigation)	...	...	1,493	...	...	...	...	...	...	1,493
Education	1,532	18,805	14,500	15,389	109,851	137,061	49,176	67,326	142,284	555,924
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	1,981	4,516	2,413	4,428	937	45,474	27,332	50,967	16,364	154,411
Political	197	...	...	...	...	...	...	...	...	197
Scientific and other Minor Departments	437	815	526	3,989	2,923	270	11,916	...	5,403	26,279
TOTAL	5,909	32,435	53,192	23,806	133,143	437,441	101,572	138,074	205,287	1,130,859
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	198	117	120	44	425	417	772	520	114	2,727
Stationery and Printing	...	24	...	23	3,647	251	356	...	989	5,290
Miscellaneous	823	1,155	3,135	2,965	5,017	2,186	7,349	55,544	6,120	84,294
TOTAL	1,021	1,296	3,255	3,032	9,089	2,854	8,477	56,064	7,223	92,311
Famine Relief and Insurance:										
Famine Relief	...	335	...	...	...	...	...	...	...	335
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	335	...	...	...	...	...	...	...	335
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways: Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies: Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works. Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	1,754	...	...	...	34	...	...	1,788
TOTAL	...	...	1,754	...	...	...	34	...	...	1,788
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	4,965	25,106	33,027	93,247	352,199	246,131	96,837	397,573	212,325	1,461,410
TOTAL	4,965	25,106	33,027	93,247	352,199	246,131	96,837	397,573	212,325	1,461,410
***Army Services:**										
Army: Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	15,535	95,745	102,809	123,995	532,261	706,935	314,756	916,797	432,944	3,241,777
Add—Portion of Local Revenue not spent in the year	+691	..	+8,568	...	+4,486	...	+7,654	+43,160	+41,128	+101,504
Deduct—Portion of Local Expenditure defrayed from Local balances	...	−2,922	...	−1,257	...	−4	...	...	...	
TOTAL, LOCAL EXPENDITURE . Rx.	16,226	92,823	111,377	122,738	536,747	706,931	322,410	959,957	474,072	3,343,281

No. 9.—ACCOUNT of RECEIPTS and DISBURSEMENTS other than REVENUE and ended 31st

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Revenue	2	5	78,389,003	261,047	78,650,050
Extraordinary Receipts (*a*)			63,690	...	63,690
Exchange added to Revenue	2	5	109,694	...	109,694
TOTAL			78,562,387	261,047	78,823,434
Permanent Debt incurred:					
Sterling Debt.					
India 3½ p. c. Stock			...	...	
India 3 p. c. Stock			...	...	
Rupee Debt.					
4 p. c. Rupee Loan			5,500,009	...	
Stock Notes			5,264	...	
TOTAL			5,505,273	...	5,505,273
NET			...	...	5,435,799
Unfunded Debt:					
Treasury Notes	77	200	100	...	
Deposits of Service Funds	78	200	123,322	...	
Savings Bank Deposits	79	201	4,679,185	...	
TOTAL			4,802,607	...	4,802,607
NET			...	...	926,491
Deposits and Advances:					
Balances of Provincial Allotments	68	176	423,685	...	
Excluded Local Funds	80	202	720,734	...	
Political and Railway Funds	81	202	309,115	...	
Departmental and Judicial Deposits	82	203	14,255,238	...	
Advances	Vide App. A.	226	10,126,503	9,090	
Suspense Accounts		229	83,972	...	
Miscellaneous		231	368,642	...	
TOTAL			26,287,889	9,090	26,296,979
NET					4,827
Loans to Municipalities, Native States, &c.	83	208	271,197	...	271,197
NET			...	...	0
Capital Receipts from Railway Companies:	84	216			
On account of Subscribed Capital			594	5,564,153	
Repayments			1,388,007	29,715	
TOTAL			1,388,601	15,593,868	6,982,469
NET			...	...	0
Remittances:					
Inland Money Orders	Vide App. A.	234	11,665,664	...	
Other Departmental Accounts		232	274,527	...	
Net Receipts by Civil Treasuries from:					
Post Office		232	921,993	...	
Guaranteed Railways		232	3,272,499	...	
Net Receipts from Civil Treasuries by:					
Telegraph		232	77,388	...	
Marine		232	299,263	...	
Military		232	13,682,427	...	
Public Works		232	3,934,992	...	
Remittance Account between England and India	85	218	1,192,092	205,994	
TOTAL			35,320,845	205,994	35,526,839
NET			...	...	0
Secretary of State's Bills drawn	86	220	...	15,358,577	15,358,577
Total Receipts			152,138,799	21,428,576	173,567,375
Opening Balance	87	221	13,195,785	5,280,829	18,476,614
GRAND TOTAL			165,334,584	26,709,405	192,043,989

(*a*) Amount of Government Promissory Notes belonging to the North Western Provinces Educational Funds purchased originally from Government money now cancelled.

EXPENDITURE of the GOVERNMENT of *India* in *India* and in *England*, for the Year March, 1888.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Expenditure	3	9	58,562,287	15,389,065	73,951,352
Exchange charged as Expenditure	3	9	6,466,633	...	6,466,633
Add—Provincial Surpluses transferred to "Deposits"	3	9	423,685	...	423,685
Deduct—Provincial Deficits charged against "Deposits"	3	9	—53,094	..	—53,094
TOTAL			65,399,511	15,389,065	80,788,576
Expenditure not charged to Revenue:					
Capital Outlay on Railways and Irrigation Works	3	9	1,199,947	1,115,946	
Exchange on Expenditure not charged to Revenue	3	9	468,931	...	
TOTAL			1,668,878	1,115,946	2,784,824
Permanent Debt discharged:	75	198			
Sterling Debt.					
India 5 p. c. Stock			...	...	
India 3½ p. c. Stock (besides £88,029, cancelled) (*a*)			...	...	
Eastern Bengal Railway Debentures			...	...	
East Indian Railway Debentures			...	...	
Rupee Debt.					
5½ p. c. Loans			670	...	
5 p. c. Loans			50	...	
4½ p. c. Loans			1,540	...	
4 p. c. Loans			66,701	...	
Stock Notes			513	...	
TOTAL			69,474	...	69,474
NET			...	...	0
Unfunded Debt:					
Special Loans	76	200	524	...	
Deposits of Service Funds	78	200	81,122	...	
Savings Bank Deposits	79	201	3,794,470	...	
TOTAL			3,876,116	...	3,876,116
NET				...	0
Deposits and Advances:					
Balances of Provincial Allotments	68	176	53,094	...	
Excluded Local Funds	80	202	708,969	...	
Political and Railway Funds	81	202	262,387	...	
Departmental and Judicial Deposits	82	203	14,188,352	...	
Advances		227	10,322,203	8,439	
Suspense Accounts	Vide	229	212,169	...	
Exchange on Remittance Accounts	App. A.	230	489,482	...	
Miscellaneous		231	45,035	2,022	
TOTAL			26,281,691	10,461	26,292,152
NET			...	...	0
Loans to Municipalities, Native States, &c.	83	208	668,141	...	668,141
NET			...	...	396,944
Payments to Railway Companies on Capital Account(*b*)	84	216			
For discharge of Debentures			...	426,000	
For Expenditure			4,420,287	2,710,309	
TOTAL			4,420,287	3,136,309	7,556,596
NET			...	...	574,127
Remittances:					
Inland Money Orders		234	11,660,656		
Other Local Remittance		234	20,947	...	
Other Departmental Accounts		232	267,640	...	
Net Payments into Civil Treasuries by:					
Post Office	Vide	233	928,788	...	
Guaranteed Railways	App. A.	233	3,272,499	...	
Net Issues from Civil Treasuries to:					
Telegraph		233	77,271	..	
Marine		233	304,532	...	
Military		233	13,745,552	...	
Public Works		233	3,905,236	...	
Remittance Account between England and India	85	218	201,124	1,156,927	
TOTAL			34,384,245	1,156,927	35,541,172
NET			...	...	14,333
Secretary of State's Bills paid	86	220	14,682,540	...	14,682,540
Total Disbursements			151,450,883	20,808,708	172,259,591
Closing Balance	87	221	13,883,701	5,900,697	19,784,398
GRAND TOTAL			165,334,584	26,709,405	192,043,989

(*a*) £48,386, £3,537, and £28,643 aggregating £80,566 cancelled by charge to E. Indian, Eastern Bengal and S. P. & Delhi Railways Sinking Funds—the purchase money £82,232 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £7,463 is on account of Discount Sinking Fund, and the cost of purchase £7,576 is included under Interest on Debt.

(*b*) This does not include advances to the E. I. Railway Company or advances to the Bombay, Baroda and Central India Railway Company, on account of the Rajpootana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1887-88.

Section A.—Revenue.

Revenue Rx. 54,781,006. Expenditure Rx. 9,438,163.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Revenue.	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	42,469,673	...	...
Refunds and Assignments.	10A	Detail of Refunds and Assignments	24	3,291,618	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	223,982
Assignments and Compensations.	12	Expenditure	26	...	...	1,468,963
Land Revenue	13A	Receipts	27	...	23,189,292	...
"	13B	Expenditure	28	...	...	3,486,685
Opium	14A	Receipts	30	...	8,515,462	...
"	14B	Store Account	30	...	...	...
"	14C	Expenditure	31	...	...	2,424,575
Salt	15A	Receipts	31	...	6,670,728	...
"	15B	Expenditure	32	...	...	410,704
"	15C	Store Account	33	...	...	...
Stamps	16	Receipts and Expenditure	34	...	3,876,298	163,414
Excise	17	Receipts and Expenditure	35	...	4,534,655	127,078
Provincial Rates	18	Receipts and Expenditure	36	...	3,035,323	62,138
Customs	19A	Receipts	37	...	1,348,837	...
"	19B	Expenditure	38	...	...	134,891
Assessed Taxes	20	Receipts and Expenditure	39	...	1,431,436	28,679
Forest	21	Receipts and Expenditure	40	...	1,124,125	719,794
Registration	22	Receipts and Expenditure	42	...	311,253	187,260
Tributes	23	Receipts	43	...	743,597	...
		TOTAL		...	54,781,006	9,438,163

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE, for the Year ended 31st March 1888.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	TOTAL.	Refunds and Assignments.	Net Amount.	Area.	Population.	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Sq Miles	No.	Rx.	Rx.
Burma	1,597,351	41,013	99,673	297,886	89,165	570,454	32	251,578	2,947,152	43,795	2,903,357	*258,364	*7,207,646	11,237	403
India, General	125,755	...	46,447	89,036	8,052	..	135,064	26,511	430,805	429,482	1,383	...	...	...	...
Central Provinces	624,272	...	153,386	233,180	75,123	...	40,844	109,336	1,236,141	74,778	1,161,363	84,048	11,505,149	13,818	101
Assam	429,939	...	78,683	210,297	50,115	...	23,004	26,732	818,770	8,471	810,299	41,798	4,815,157	19,386	168
Bengal	3,800,109	...	1,381,604	1,686,575	805,864	...	383,515	65,779	7,523,446	152,405	7,371,041	189,034	68,829,920	38,993	107
North-Western Provinces and Oudh.	5,787,079	...	658,887	557,241	664,885	...	218,828	124,745	8,011,665	450,911	7,560,754	105,471	44,107,861	71,686	171
Punjab	2,155,630	...	371,914	139,946	378,671	...	110,488	78,694	3,235,343	195,735	3,039,608	98,461	18,786,107	30,871	162
Madras	4,937,484	...	597,161	973,906	687,490	...	168,146	137,492	7,501,679	564,611	6,937,068	138,318	30,839,181	50,153	225
Bombay	4,334,228	...	488,543	946,588	275,958	...	351,515	303,258	6,700,090	1,371,430	5,328,660	124,457	16,383,422	42,815	325
	23,791,847	41,013	3,876,298	4,534,655	3,035,323	570,454	1,431,436	1,124,125	38,405,151	3,291,618	35,113,533	1,039,951	202,473,643	33,764	173
Salt	...	6,629,715	...	...	...	...	...	...	6,629,715	33,155	6,596,560	...	...	...	...
Customs	...	...	..	..		778,383	...		778,383	18,803	759,580	...	...	...	...
TOTAL . Rx	23,791,847	6,670,728	3,876,298	4,534,655	3,035,323	1,348,837	1,431,436	1,124,125	45,813,249	3,343,576	42,469,673	1,039,951	202,473,643	40,838	210
Revenue per 1,000 Square Miles.	22,878	6,415	3,726	4,361	2,919	1,297	1,376	1,081	44,053	...	40,838	...	...	...	...
Revenue per 1,000 of Population.	117·5	32·9	19·1	22·4	15	6·7	7·1	5·6	226·3	...	209·8	...	...	...	...

* Includes approximate area (170,000 square miles) and estimated population (3,500,000) of Upper Burma.

No. 10 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 10.

	India, General	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL.
	Rx	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Refunds, Account No. 11, page 25	2,207	2,160	(a)29,172	2,541	26,373	17,329	10,305	26,965	53,749	170,801
Assignments & Compensations, Account No. 12, page 26.	304,499	6,911	...	3,996	30,089	24,964	18,322	112,155	968,027	1,468,963
Territorial & Political Pensions, Account No. 39, page 88.	122,297	29,158	14,623	1,934	95,043	86,888	42,076	103,658	77,169	572,846
Territorial & Political Pensions, paid in England	...	..	...	...	(b)900	...	(c)14,849	...	...	15,749
Allowances to District and Village Officers, Account No. 13B, page 28 (d)	479	36,549	...	...	...	321,730	110,183	321,833	272,485	1,063,259
TOTAL . Rx.	429,482	74,778	43,795	8,471	152,405	450,911	195,735	564,611	1,371,430	3,291,618

(a) Includes Rx 13,273 and 1,306 on account of Refunds of Customs and Salt duties respectively, in Burma, and Rx. 5,531 on account of refunds in Upper Burma.
(b) Paid to the Members of the Bengal Nizamut family
(c) Paid to His Highness Maharajah Dhuleep Singh.
(d) Includes Kanungo Establishment formerly exhibited under this head, but transferred to Charges of District Administration since 1886-87.

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1888.

This Account includes only Refunds under the principal heads of Revenue. Refunds of Departmental and other Receipts, formerly charged under this head, are, since 1881-82, charged against the Departmental head of Expenditure.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	404	337	1,637	455	4,411	4,525	4,220	13,233	13,244	42,466
Stamps	393	1 247	749	461	13,046	8,633	3,147	8,089	8,537	44,302
Excise	271	52	6,288	507	874	432	198	887	24,044	33,553
Provincial Rates	...	25	381	201	3,736	502	86	2,348	691	7,970
Assessed Taxes	1,134	445	3	112	4,241	3,028	2,446	2,139	6,401	19,949
Forest	5	54	4	805	65	209	208	269	832	2,451
TOTAL (a) . Rx.	2,207	2,160	9,062	2,541	26,373	17,329	10,305	26,965	53,749	150,691
Opium	...	...	6	...	123	...	...	...	...	129
Salt	469	...	1,306	...	20,204	...	...	3,600	8,882	34,461
Customs	...	...	13,273	...	12,687	...	...	1,681	4,435	32,076
Registration	...	16	48	11	407	11	12	261	328	1,094
Upper Burma	...	...	5,531	...	...	...	...	...	...	5,531
TOTAL REFUNDS AND DRAWBACKS . Rx.	2,676	2,176	29,226	2,552	59,794	17,340	10,317	32,507	67,394	223,982

(a) For comparison with figures given in Account No. 10A, page 24. As regards Burma see note (a), page 24

A.—Revenue Heads.

x

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS, for the Year ended 31st March 1888

The head formerly called "Allowances and Assignments under Treaties and Engagements" is, since 1881-82, divided into two parts the first being called "Assignments and Compensations," and the second "Territorial and Political Pensions."

	Rx.	Rx.
INDIA, GENERAL.		
Assignments and Compensations.		
Kesha Rao Patan (Compensation payable to Holkar)	2,948	
Compensation to the Khan of Khelat	3,000	
Compensation to Maharaja of Kissengurh for loss of transport duties on Rajputana Railway	2,000	
Salt Compensation to Joudpore State	96,140	
Salt Compensation to Jeypore	68,831	
Salt Compensation to Kishenghur "	2,500	
Salt Compensation to Gwalior "	31,250	
Salt Compensation to Bhurutpore "	15,050	
Salt Compensation to Ulwar "	12,500	
Salt Compensation to Bhawalpore "	8,000	
Salt Compensation to Meywar "	20,910	
Salt Compensation to Kotah "	1,917	
Salt Compensation to Tonk "	2,000	
Salt Compensation to Indore Durbar	6,188	
Salt &c. Compensation to various Petty States	8,765	
Payment to Joudpore and Jeypore States under the Sambhur Lake Treaty	22,192	
Miscellaneous	308	
		304,499
CENTRAL PROVINCES.		
Assignments and Compensations.		
Compensation to Babu Balwant Rao	417	
" " Raghunath Rao	791	
Compensation not exceeding 5,000 rupees per annum	1,926	
Miscellaneous	3,259	
Malikana or Allowances to excluded Proprietors	518	
		6,911
ASSAM.		
Assignments and Compensations.		
Compensations	1,986	
Miscellaneous	1,831	
Malikana or Allowances to excluded Proprietors	179	
		3,996
BENGAL.		
Assignments and Compensations.		
Salt.		
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them	2,000	
Opium.		
Compensation payable under Convention with the French Government	300	
Sayer.		
Compensations for sundry duties abolished	3,486	
Miscellaneous.		
Compensation to Bhutan Government for resumption of Dooars in Assam	5,000	
Compensation in lieu of resumed Lands	356	
Miscellaneous	91	
Malikana or Allowances to excluded Proprietors	18,856	
		30,089
NORTH-WESTERN PROVINCES AND OUDH.		
Assignments and Compensations.		
Pensions granted on the Resumption of Maafee Tenures under 5,000 rupees per annum	3,333	
Sayer Compensation.		
Raja Mahendra Singh granted in perpetuity, 21st August 1840	2,410	
Miscellaneous Compensations not exceeding 5,000 rupees per annum	1,191	
Miscellaneous.		
Malikana or Allowances to excluded Proprietors	18,030	
		24,964
PUNJAB.		
Assignments and Compensations.		
Pensions not exceeding 5,000 rupees per annum granted on the resumption of Maafee Tenures	14,317	
Purchase of Life Pensions	68	
Sayer Compensation.		
Allowances to Rajahs and others in lieu of Customs, Transit Duties, &c., abolished	3,937	
		18,322
MADRAS.		
Assignments and Compensations.		
Pagoda and Mosque Allowances, and Compensations in lieu of resumed Lands, Offices and Privileges, &c.	40,242	
Salt Compensation payable under Convention with the French Government	43,500	
Allowances to Zemindars, Jageerdars, Enamdars, &c.	27,984	
Miscellaneous	429	
		112,155
BOMBAY.		
Assignments and Compensations.		
Dewasthan (*a*) and Wurshasun (*b*) Allowances	116,437	
Enamdars and Surrunjamdars	743,287	
Subsidy and Compensations to the Goa Government	56,270	
Sayer and Miscellaneous Compensations	51,974	
Commutation of fractional parts of Enams	59	
		968,027
TOTAL, ASSIGNMENTS AND COMPENSATIONS . Rx.		1,468,963

(*a*) Compensation for temple lands resumed. (*b*) Compensation for miscellaneous lands resumed.

No. 13 A.—ABSTRACT ACCOUNT of LAND REVENUE, for the Year ended 31st March 1888.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Rent of resumed Police Service Lands and Service Commutations.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Receipts for the Improvement of Government Estates.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	Upper Burma Receipts.	TOTAL.	Shown in Account No. 2 under Principal Heads of Revenue against Land Revenue.	Shown in Account No. 2 under Irrigation against Portion of Land Revenue due to Irrigation (see page 120).
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	97,354	28	...	252	1,413	...	26,708	...	125,755	125,755	...
Central Provinces	621,219	...	...	...	...	...	3,053	...	624,272	624,272	...
Burma	768,568	...	...	46	333,506	...	116,425	378,806	1,597,351	1,597,351	...
Assam	394,294	...	...	2,516	...	...	33,129	...	429,939	429,939	...
Bengal	3,717,844	3,612	7,543	2,217	2,444	38,390	28,059	...	3,800,109	3,800,109	...
North-Western Provinces and Oudh	5,742,414	874	...	113	...	...	43,678	...	5,787,079	5,699,841	87,238
Punjab	2,070,912	177	18,177	328	...	...	66,036	...	2,155,630	2,109,976	45,654
Madras	4,820,529	255	...	1,528	...	...	115,172	...	4,937,484	4,527,937	409,547
Bombay	3,425,966	...	876,816	...	...	...	31,446	...	4,334,228	4,274,112	60,116
TOTAL LAND REVENUE RECEIPTS Rx.	21,659,100	4,946	902,536	7,000	337,363	38,390	463,706	378,806	23,791,847	23,189,292	602,555

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
GENERAL CHARGES OF DISTRICT ADMINISTRATION:	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Part (a) of Salaries of Collectors and Deputy Commissioners	3,361	16,650	15,092	9,469	48,972	51,341	33,447	45,828	28,371	252,531
Part (a) of Salaries of Deputy and Assistant Collectors, Assistant and Extra Assistant Commissioners	2,485	11,301	26,648	10,959	85,863	80,735	27,987	57,226	35,144	338,348
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	359	359
Compensation pay of Covenanted Civilians	...	...	...	...	...	743	...	...	...	743
Office Establishment	5,212	10,316	17,944	6,454	57,368	64,787	24,085	58,943	54,687	299,796
District Establishment, including Tehsildar's and Sub-divisional Establishment	14,454	61,308	3,895	15,878	29,966	423,029	73,906	121,369	110,636	854,441
Temporary Establishment	...	51	89	266	816	3,262	1,998	880	4,824	12,186
Travelling Allowances, Purchase and Carriage of Tents	914	1,158	5,042	1,611	10,974	9,591	3,523	22,940	28,134	83,887
Service of Processes against Defaulters	...	...	1,238	3,762	19,964	3,281	...	3,121	743	32,109
Law Charges	...	...	60	214	3,938	931	...	1,118	104	6,365
Service Postage and Telegrams	622	1,125	711	708	3,754	5,818	5,972	13,060	11,615	43,385
Rents, Rates, and Taxes	...	109	852	41	1,303	200	221	1,541	377	4,644
Petty Construction and Repairs	...	33	74	105	967	123	...	5,387	2,457	9,146
Other Contingent Charges	1,239	7,638	3,330	2,247	19,829	21,966	6,375	16,231	11,829	90,684
TOTAL, DISTRICT ADMINISTRATION	28,287	109,689	74,975	51,714	283,714	665,807	177,514	347,644	289,280	2,028,624
SURVEY AND SETTLEMENT:										
Land Settlement Charges:										
Salaries of Officers	...	9,140	1,680	886	925	13,163	9,432	12,278	825	48,329
Office Establishment	...	1,617	...	...	3,198	5,548	5,622	5,575	328	21,888
Field Establishment (partly temporary)	...	9,869	3,103	1,591	268	19,136	22,491	9,420	...	65,878
Travelling Allowances	...	1,226	172	250	132	2,270	1,689	1,630	206	7,575
Service Postage and Telegrams	...	145	3	54	3	90	466	144	1	906
Other Contingent Charges	20	3,576	111	1,171	412	5,077	1,843	541	35	12,786
Rents, Rates, and Taxes	...	79	72	...	...	324	410	270	...	1,155
REVENUE SURVEY:										
Portion of the charge of the Survey of India transferred from Account No. 38B:										
Controlling Staff	5,746	...	...	...	...	...	...	...	...	5,746
Correspondence and Drawing	4,791	...	...	...	...	...	...	...	...	4,791
Survey Charges	...	12,853	21,154	10,609	5,904	31,144	5,141	...	...	86,805
Cadastral Maps	...	...	1,503	524	1	3,469	...	...	...	5,497
Extra, Departmental mapping	...	201	...	...	...	46	...	...	...	247

Local Survey Charges:										
Controlling Staff	...	...	...	...	...	...	...	12,092	8,271	20,363
Salaries of Officers	316	...	165	...	1,030	...	...	8,615	27,989	38,115
Payment to Officers of other Provinces	...	...	...	...	...	...	...	...	18	18
Establishment	619	...	82	...	1,597	...	...	51,406	13,205	66,909
Field Establishment	268	...	...	...	397	...	...	...	16,873	17,538
Travelling Allowances	20	...	109	...	269	...	...	3,133	8,034	11,565
Service Postage and Telegrams	6	...	...	...	1	...	...	335	974	1,316
Contingent Charges	44	...	2	...	300	...	...	4,042	11,639	16,027
TOTAL, SURVEY AND SETTLEMENT	11,830	38,706	28,156	15,085	14,437	80,267	47,094	109,481	88,398	433,454
LAND RECORDS AND AGRICULTURE:										
Salaries of Director and Assistants	...	2,701	2,824	1,173	4,007	2,672	2,241	985	2,939	19,542
Office Establishment (partly temporary)	...	697	4,945	221	2,412	3,234	618	3,157	2,978	18,262
Travelling Allowances	...	253	771	325	716	676	173	462	819	4,195
Service Postage and Telegrams	...	23	17	34	60	227	158	162	218	899
Other Contingent Charges	...	134	1,076	62	1,723	811	230	331	506	4,873
TOTAL LAND RECORDS AND AGRICULTURE	...	3,808	9,633	1,815	8,918	7,620	3,420	5,097	7,460	47,771
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:										
Management of Government Estates	...	52	...	53	33,528	(b) 19,711	...	...	...	53,344
" of Grazing Lands	...	...	...	...	...	...	1,520	..	...	1,520
Commission on Land Revenue Collections, &c.	...	...	46,706	24,837	...	508	...	...	913	72,964
" on Capitation Tax	...	...	29,124	...	...	...	...	...	...	29,124
" on Fishery Collections	...	...	1,024	...	...	...	...	859	32	1,915
Charges on account of Encumbered Estates	...	...	...	...	...	1,434	...	...	...	1,434
Inam Commissioner, Madras	...	...	...	...	...	...	...	1,408	...	1,408
Allowances to District and Village Officers	...	...	...	...	...	9,837	110,183	321,833	272,484	714,337
Expenditure against Quetta Assigned Revenues	12,613	...	...	...	...	...	...	...	...	12,613
Expenditure against Bori Valley Revenues	697	...	...	...	...	...	...	...	...	697
Expenditure against Khetran Land Revenue	196	...	...	...	...	...	...	...	...	196
TOTAL, DIRECT CHARGES OF COLLECTION	13,506	52	76,854	24,890	33,528	31,490	111,703	324,100	273,429	889,552
UPPER BURMA CHARGES	...	...	87,095	...	...	...	...	..	...	87,095
TOTAL CHARGES IN INDIA . Rx.	53,623	152,255	276,713	93,504	340,597	785,184	339,731	786,322	658,567	3,486,496
CHARGES IN ENGLAND:									£	
Law charges in connection with Appeals from India, a portion of which is recoverable in India									126	
Stores for India: for use in the Revenue Survey									7	
										133
EXCHANGE ON CHARGES IN ENGLAND									Rx.	56
TOTAL CHARGES AGAINST "LAND REVENUE"									Rx.	3,486,685

(a) The remaining part is charged under "Law and Justice."

(b) Includes Rx. 193 on account of Revenue Surveys charged here by deduction from expenditure under Survey of India. *Vide* Account No. 38 B, page 85.

No. 14 A.—ACCOUNT of OPIUM REVENUE, for the Year ended 31st March 1888.

		Rx.	Rx.
BENGAL.			
Proceeds of 57,000 chests sold by auction in Calcutta for export, being at the average rate of R1,059-4-8 per chest		6,037,967	
Miscellaneous Receipts of Opium Department		6,040	
Value of 6,838 maunds and 20 seers of opium, at the rate of R7-4 per seer, amounting to Rx. 198,316 issued to Excise Department in the following Provinces, to be retailed for consumption in India under Revenue Regulations:	Rx.		
Bengal	56,681	56,681	
		6,100,688	
India, General	234		
Central Provinces	20,323		
Burma	35,028		
Assam	41,087	144,579	
North-Western Provinces and Oudh	42,730		
Punjab	5,177		
	(a) 201,260		
TOTAL, BENGAL OPIUM . Rx.			6,245,267
BOMBAY.			
Duty realised on 34,884½ chests of Malwa and Ahmedabad Opium, at R650 per chest		2,267,493	
Confiscations and Miscellaneous Receipts		2,702	
TOTAL, BOMBAY OPIUM . Rx.			2,270,195
TOTAL, OPIUM REVENUE . Rx.			8,515,462

(a) The difference between the Sale Proceeds (Rx. 201,260) and the Value of Excise Opium issued (Rx. 198,316) represents the value of the Opium sold from Stock at the close of last Year.

No. 14 B.—ACCOUNT of BENGAL OPIUM STORE.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1887	67,118	114,310	1,797	2,696
In Store at Factories on above date	12,337	21,011	918	1,377
	79,455	135,321	2,715	4,073
Produce of Season 1886-87	57,500	97,929	4,034	6,051
TOTAL	136,955	233,250	6,749	10,124
Sold by Auction from 1st April 1887 to 31st March 1888	57,000	97,078	...	...
Issued to Excise Department	...	...	4,559	6,838
Issued to Medical Department	...	...	14	21
TOTAL EXPENDED	57,000	97,078	4,573	6,859
Balance in Store in Calcutta on 31st March 1888	75,416	128,442	951	1,427
Balance in Factories " " "	4,539	7,730	1,225	1,838
BALANCE IN STORE ON 31st MARCH 1888	79,955	136,172	2,176	3,265

No. 14 C.—ACCOUNT of CHARGES in connection with OPIUM.

	Rx.	*Rx.*	*Rx.*
COST OF PRODUCTION OF BENGAL OPIUM.			
Establishment and Contingent Charges of Patna Agency . .	...	50,440	
Establishment and Contingent Charges of Benares Agency . .	...	75,646	
Charges in Calcutta	...	2,809	
Cultivation and Manufacturing Charges for Opium of Season 1885-86 and previous years	1,665,549		
Cultivation and Manufacturing Charges for Opium of Season 1886-87	625,001		
		2,290,550	
TOTAL, BENGAL . Rx.		2,419,445	
CHARGES FOR BENGAL OPIUM IN OTHER PROVINCES:			
IN INDIA.			
Establishment and Contingent charges of the Agency at Indore .		1,315	
TOTAL CHARGES . Rx.		2,420,760	
CHARGES IN ENGLAND:			
Stores for India: for the Behar and Benares Opium Agencies . . £		941	
EXCHANGE ON CHARGES IN ENGLAND . . . . Rx.		396	
TOTAL CHARGES FOR BENGAL OPIUM . Rx.			2,422,097
CHARGES FOR COLLECTION OF OPIUM REVENUE IN BOMBAY.			
Salaries (*a*)		40	
Establishment		978	
Contingent Charges		1,460	
TOTAL, BOMBAY . Rx.			2,478
TOTAL CHARGES UNDER OPIUM . Rx.			2,424,575

(*a*) Does not include the Salary of the Commissioner of Customs, Salt and Opium, Bombay, which has been charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the opium is grown, as they are paid by the States concerned.

No. 15 A.—ACCOUNT of SALT REVENUE, for the Year ended 31st March 1888.

	Sales of Government Salt.	Excise on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Sea-borne.	Duty levied by the Inland Customs Department on Salt crossing the Customs Lines, &c.	Miscellaneous Receipts.	Upper Burma.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General .	136,230	11,630	...	...	1,382,724	16,551	...	1,547,135
Central Provinces .	27,556	...	...	...	...	...	...	27,556
Burma . .	...	2,616	38,357	...	...	...	40	41,013
Bengal . .	...	...	1,455,419	397,676	...	7,821	...	1,860,916
Madras . .	257,370	1,175,013	2,154	...	1	14,433	...	1,448,971
Bombay . .	46,065	1,690,734	539	535	1,157	6,107	...	1,745,137
TOTAL, SALT REVENUE Rx.	467,221	2,879,993	1,496,469	398,211	1,383,882	44,912	40	6,670,728

No. 15 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Cost of SALT, for the Year ended 31st March 1888.

	Rx.	Rx.	Rx.
INDIA, GENERAL.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES:			
Salary of Commissioner	3,560		
Salaries of Deputy and Assistant Commissioners, &c.	8,393		
Office Establishment	5,640		
Commission on Salt Tax Collections	2,136		
Rewards	165		
Compensations	134		
Conveyance of Tents and Records	283		
House and Office-Rent	352		
Petty Construction and Repairs	3,443		
Service Postage Stamps	537		
Travelling Allowances	3,844		
Miscellaneous Contingencies	7,261		
		35,748	
Manufacture and Excavation of Salt:			
Sambhar	19,496		
Didwana	1,015		
Pachbudra	6,366		
Phalodi	139		
Punjab Mines	5,386		
		32,402	
		68,150	
CARRIAGE AND FREIGHT		3	
PREVENTIVE ESTABLISHMENT		50,078	
			118,231
BURMA.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES:			
Commission on Salt Tax Collections		198	
			198
BENGAL.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES:			
Pay of Intendants, Clerks, Servants, &c.		621	
Rewards		20	
Service Postage Stamps		3	
Petty Construction and Repairs		137	
Miscellaneous Contingencies		456	
			1,237
MADRAS.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES:			
Salary of Commissioner	3,337		
Salaries of Deputy and Assistant Commissioners	14,567		
Office Establishments, including Inspectors and Assistant and Sub-Inspectors	96,612		
Rewards	4,994		
Purchase, Repair and Carriage of Tents	854		
Travelling Allowances	7,216		
Service Postage Stamps	1,434		
Rents, Rates, and Taxes	325		
Conveying Salt to French Government and Fish-curing Yards	2,103		
Freight and other Charges for export and import of Salt	1,585		
Petty Construction and Repairs	6,796		
Miscellaneous Contingencies	5,494		
		145,317	
SALT PURCHASE AND FREIGHT		14,332	
		159,649	
DEDUCT—Amount chargeable to Excise		26,905	
			132,744
Carried forward			252,410

No. 15B.—Account of Charges for Collection of the Salt Revenue, including Cost of Salt, for the Year ended 31st March 1888—*continued.*

	Presidency Division.	Guzerat Division.	Konkan Division.	Sindh Division.	TOTAL.	Rx.	Rx.
Brought forward						...	252,410
BOMBAY.							
SALARIES, ESTABLISHMENT AND CONTINGENCIES:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
Salaries of Collector, Deputy and Assistant Collectors	3,716	2,130	1,709	988	8,543		
Superintendent and Petty Officers	275	2,060	3,569	736	6,640		
Clerks, Servants, Periodical Establishments, Boat Establishments, &c.	4,218	5,514	30,486	1,570	41,788		
Account Office	2,088	...	...	...	2,088		
Preventive Establishment	...	...	2,018	3,983	6,001		
Commission on Salt Tax Collections	...	1,685	...	...	1,685		
Rewards	245	145	130	5	525		
Travelling Allowances	646	551	1,260	294	2,751		
Service Postage Stamps	129	43	129	37	338		
Rents, Rates and Taxes	6	20	23	24	73		
Petty Construction and Repairs	30	193	303	69	595		
Office Expenses and Miscellaneous Contingent Charges	978	2,049	3,567	121	6,715		
Payments to officers of other Provinces	...	...	...	5	5		
	12,331	14,390	43,194	7,832	77,747		
Administration of Salt Revenue in Portuguese India					10,291		
						88,038	
SALT PURCHASE AND FREIGHT						52,503	
PREVENTIVE ESTABLISHMENT						17,672	
TREATY PROVISION OF SALT						3	
							158,216
TOTAL CHARGES IN INDIA . Rx.							410,626
CHARGES IN ENGLAND:							
Stores for India: for the Salt Department, Madras . £							55
EXCHANGE ON CHARGES IN ENGLAND . Rx.							23
TOTAL CHARGES UNDER SALT . Rx.							410,704

No. 15C.—ACCOUNT of SALT STORE for the Year ended 31st March 1888.

	INDIA.	PUNJAB.	MADRAS.
	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*
Salt in Store on 1st April 1887	4,826,625	1,219,352	(a) 1,222,973
Manufactured, excavated or purchased during the Year	3,741,738	1,949,982	1,058,515
	8,568,363	3,169,334	2,281,488
Removed by Purchasers during the Year	3,568,940	2,206,559	1,117,624
Wastage, &c., written off	180,229	...	90,805
	3,749,169	2,206,559	1,208,429
Balance in Store on 31st March 1888	4,819,194	962,775	1,073,059

(a) Exceeds the closing balance of last year by 1,038 Mds. by which the stock was then understated.

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1888.

	India, General	Central Provinces.	Burma.	Assam.	Bengal	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale of Court Fee Stamps	24,667	108,237	55,583	60,199	1,026 478	493,666	241,282	370,952	268,850	2,649,914
Sale of Commercial and other Stamps	21,441	44,666	31,598	18,035	340,253	160,985	127,042	218,953	174,272	1,137,245
Fines and Penalties	231	415	552	332	2,943	1,442	897	4,341	1,258	12,411
Miscellaneous	108	68	1,222	119	11,930	2,794	2,693	2,915	44,163	66,010
Upper Burma Revenue	...	...	10,718	..	...	...	...	...	..	10,718
TOTAL, STAMP REVENUE . Rx.	46,447	153 386	99,673	78,683	1,381,604	658,887	371,914	597,161	488,543	3,876,298
Deduct—Refunds	393	1,247	749	461	13,046	8,633	3,147	8,089	8,537	44,302
NET REVENUE from STAMPS . Rx.	46,054	152,139	98,924	78,222	1,368,558	650,254	368,767	589,072	480,006	3,831,996
CHARGES FOR COLLECTION.										
Salary of the Superintendent or other Officers	...	...	...	121	1,572	648	773	100	1,529	4,743
Establishment of Superintendent or other Officers	...	...	...	79	3,940	401	340	1,332	2,738	8,830
Contingent Expenses, Packing Charges, &c.	...	...	...	87	1,799	93	215	551	935	3,680
Charges for the sale of Stamps, *viz.*—										
Clerks and Servants	85	...	172	...	122	1,306	30	333	965	3,013
Commission to Vendors	...	...	450	11	...	195	...	...	635	1,291
Discount on sale of Court Fee Stamps	404	...	293	942	14,327	...	3,528	3,851	3,448	26,793
Discount on sale of General Stamps	939	1,474	956	532	7,713	3,854	4,875	8,852	4,696	33,891
Contingencies and Miscellaneous	79	190	15	36	461	867	1,175	390	536	3,749
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	—45,029	2,359	689	1,361	18,628	10,044	6,538	...	5,238	...
Do. do. do. Upper Burma	...	...	172							
Upper Burma Charges	...	...	253	...	...	...		...	...	253
TOTAL CHARGES in INDIA . Rx.	—43,522	4,023	3,000	3,169	48,562	17,408	17,474	15,409	20,720	86,243
CHARGES IN ENGLAND:					Rx. 50,114(a)					
Stores for India					£40 518 (b)			7,067	6,753	54,338
EXCHANGE ON CHARGES IN ENGLAND . Rx.								...	...	22,833
TOTAL CHARGES for COLLECTION of STAMP REVENUE . Rx.										163,414

(a) Total Charges in India for the Bengal Presidency.
(b) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1888.

	India, General	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.										
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, *viz.*—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
License Fees and Farmers' Rents	10,236	67,992	85,027	23,893	640,730	205,450	45,781	(a)907,699	155,607	2,142,415
Distillery Fees	15,550	51,720	433	...	7,095	103	114	...	113,358	188,373
Still-head Duty	50,844	24,998	9,095	695	144,191	208,924	41,960	...	526,282	1,066,989
Duties levied on Drugs	9,499	(b)47,417	58,002	22,929	133,076	90,641	16,475	5,900	26,182	410,121
TOTAL	86,129	192,127	152,557	47,517	925,092	505,118	104,330	913,599	821,429	3,747,898
Duty on Opium consumed in India	2,817	39,855	116,076	162,752	160,825	51,571	32,066	59,358	117,119	742,439
Acreage on Land cultivated with the Poppy	...	...	...	...	...	...	3,185	...	...	3,185
Fines, Confiscations, and Miscellaneous	90	1,198	187	28	658	552	365	949	8,040	12,067
Upper Burma Revenue	...	...	29,066	...	...	...	...	...	...	29,066
TOTAL, EXCISE REVENUE . Rx.	89,036	233,180	297,886	210,297	1,086,575	557,241	139,946	973,906	946,588	4,534,655
CHARGES.										
Salaries and Establishments	935	4,303	1,827	272	34,658	4,526	5,340	20,743	20,942	93,546
Contingent Expenses	135	2,189	294	177	6,616	870	279	6,199	8,329	25,088
Loss on Sale and by Dryage and Wastage of Opium	...	...	...	...	...	5,894	...	...	...	5,894
Rents, Rates, and Taxes	...	49	...	...	813	...	...	...	103	965
Petty Construction and Repairs	...	584	...	...	565	...	...	...	424	1,573
Upper Burma Charges	...	...	5	...	...	...	...	...	...	5
TOTAL CHARGES in INDIA . Rx.	1,070	7,125	2,126	449	42,652	11,290	5,619	26,942	29,798	127,071
CHARGES IN ENGLAND:										
Stores for India · Hydrometer, &c. . . . £										5
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.										2
TOTAL, EXCISE CHARGES . Rx.										127,078

(a) Includes Rx.407 for Contribution for Revenue Establishments. (b) Includes Rx.8,913 Duty on Ganja.

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1888.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
District Local Fund:										
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes	*Rx.* 2,107	*Rx.* 27,563	*Rx.* 89,157	*Rx.* 50,115	*Rx.* (*a*)347,882	*Rx.* (*e*)433,550	*Rx.* 197,039	*Rx.* 435,915	*Rx.* 250,904	*Rx.* 1,834,232
Provincial:										
Cess on Lands for expenditure on Roads, Schools, &c.	...	...	...	...	382,019	(*e*)33,061	...	...	...	415,080
Cess on Lands for Famine Assurance, Canals, and Railways	...	12,962	...	...	...	(*e*)162,833	66,711	...	...	242,506
Cess on Lands for District Post	...	3,379	...	...	34,328	3,673	940	...	...	42,320
Cess on Lands for Village Service and Patwaries	3,337	31,219	...	...	...	...	113,537	247,517	25,054	420,664
Assessment on Wards' Estates for Establishment Charges	...	...	...	...	10,315	...	444	...	...	10,759
Miscellaneous	(*b*)2,608	...	8	...	31,320	(*c*)31,768	...	(*d*)4,058	...	69,762
TOTAL RECEIPTS under PROVINCIAL RATES	8,052	75,123	89,165	50,115	805,864	664,885	378,671	687,490	275,958	3,035,323
Deduct—Refunds	...	25	381	201	3,736	502	86	2,348	691	7,970
NET RECEIPTS under PROVINCIAL RATES . Rx.	8,052	75,098	88,784	49,914	802,128	664,383	378,585	685,142	275,267	3,027,353
CHARGES.										
Establishment and other Charges	...	...	4,238	368	35,283	675	16,799	...	4,775	62,138

(*a*) Roads and Public Works only.
(*b*) Includes—
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . Rx. 1,758
Educational "Plough Tax" in Coorg . . . . Rx 850
(*c*) Chowkidari (Village Police) Cess in Oudh.
(*d*) Irrigation Cess in lieu of Labour.
(*e*) Distribution of Rates under Acts III and IV of 1878, North-Western Provinces and Oudh:

	District Local Fund.	Provincial.	Famine Assurance, Canals, and Railways.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
"Local Rates," North-Western Provinces	395,894	..	42,715	438,609
Ditto Oudh	33,001	...	33,001	66,002
"Famine Assurance Rate," North-Western Provinces	...	...	87,117	87,117
"1 per cent. Road Cess," North-Western Provinces	4,655	...	...	4,655
"Original Rates," Oudh	...	36,734	...	36,734
Deduct—Amount credited as Cess for District Post	...	*3,673*	...	*3,673*
TOTAL . Rx.	433,550	33,061	162,833	629,444

No. 19 A.—ACCOUNT of CUSTOMS REVENUE, for the Year ended 31st March 1888.

ARTICLES usually contributing not less than 1,000 Rx. annually.	SEA CUSTOMS.														
	GROSS RECEIPTS.					REFUNDS AND DRAWBACKS.					NET PRODUCE.				
	Bengal.	Madras.	Bombay.	Burma.	Total Gross Receipts.	Bengal.	Madras.	Bombay.	Burma.	Total Refunds and Drawbacks.	Bengal.	Madras.	Bombay.	Burma.	Total Net Produce.
IMPORTS.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Arms, Ammunition, Military Stores	8,701	3,197	7,678	2,795	22,371	4,106	1,505	1,108	2,572	9,291	4,595	1,692	6,570	223	13,080
Drugs and Medicines	193	...	62	...	255	...	...	...	...	...	193	...	62	...	255
Oil, Mineral, Petroleum	5,456	27	5,693	2,533	13,709	...	...	...	...	...	5,456	27	5,693	2,533	13,709
Liquors:															
Ale, Beer, and Porter	4,486	2,454	2,603	3,635	13,178	4	...	...	1,291	1,295	4,482	2,454	2,603	2,344	11,883
Spirits	113,133	90,057	175,917	83,829	462,936	257	48	2,964	195	3,464	112,876	90,009	172,953	83,634	459,472
Wines and Liqueurs	16,637	7,258	22,897	4,882	51,674	103	71	225	26	425	16,534	7,187	22,672	4,856	51,249
Articles yielding, severally, less than 1,000 Rx. annually	...	2	129	...	131	...	(b)12	(a)32	...	44	...	—10	97	...	87
TOTAL, IMPORTS . Rx.	148,606	102,995	214,979	97,674	564,254	4,470	(b)1,636	4,329	4,084	14,519	144,136	101,359	210,650	93,590	549,735
EXPORTS.															
Grain and Pulse:															
Paddy	1,991	5,695	890	2,588	11,164	282	45	1	...	*328	1,709	5,650	889	2,588	10,836
Rice	211,734	36,877	31,334	465,359	745,304	7,902	...	105	9,107	17,114	203,832	36,877	31,229	456,252	728,190
Articles yielding, severally, less than 1,000 Rx. annually	...	...	...	2,356	2,356	(c)33	...	...	82	115	—33	...	..	2,274	2,241
TOTAL, EXPORTS . Rx.	213,725	42,572	32,224	470,303	758,824	(c)8,217	45	106	(d)9,189	17,557	205,508	42,527	32,118	461,114	741,267
TOTAL, SEA CUSTOMS . Rx.	362,331	145,567	247,203	567,977	1,323,078	12,687	1,681	4,435	13,273	32,076	349,644	143,886	242,768	554,704	1,291,002

(a) Includes Rx.28, Refunds of Miscellaneous Receipts. (b) Includes Rx. 12, Refunds of Miscellaneous Receipts. (c) Includes Rx. 33, Refunds of Miscellaneous Receipts.
(d) Includes Rx. 82, Refunds of Miscellaneous Receipts.

COMBINED STATEMENT of SEA and LAND CUSTOMS (Gross Receipts).

	Sea Customs (Gross Receipts).	LAND CUSTOMS.			Miscellaneous Receipts, Wharf Rent, Fees, &c.	Total Customs Revenue.
		Export Duty.	Land Customs, Miscellaneous Receipts.	TOTAL.		
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Burma	567,977	...	..	...	2,477	570,454
Bengal	362,331	...	...	...	5,958	368,289
Madras	145,567	7,514*	8	7,522	2,761	155,850
Bombay	247,203	...	5	5	7,036	254,244
TOTAL Rx	1,323,078	7,514	13	7,527	18,232	1,348,837

* Includes Rx. 1,653 on account of Import Duty.

No. 19 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1888.

	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at the Principal Ports of Rangoon, Calcutta, Madras and Bombay:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Commissioner, and Personal Assistant	...	...	...	3,802	3,802
Their Establishment and Contingencies	...	...	...	4,257	4,257
Collectors, Deputy, and Assistant	2,520	3,568	2,740	3,938	12,766
Office Establishment	2,924	8,456	2,178	2,832	16,390
Preventive Establishment	4,001	28,162	84	12,839	45,086
Appraising Establishment	472	3,182	138	2,595	6,387
Wharf Establishment	...	2,842	...	...	2,842
Contingent Charges	264	2,755	911	1,101	5,031
TOTAL, PRINCIPAL PORTS	10,181	48,965	6,051	31,364	96,561
Charges at other Ports, vide details below	6,818	4,099	10,070	17,315	38,302
TOTAL, CUSTOMS CHARGES IN INDIA . Rx.	16,999	53,064	16,121	48,679	134,863
CHARGES IN ENGLAND:					
Stores for India, Hydrometers, &c.,					20
EXCHANGE ON CHARGES IN ENGLAND					8
					134,891

DETAIL OF OTHER PORTS:	Salaries.	Establishments.	Contingent Charges.	TOTAL.
BURMA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Akyab	240	1,829	85	2,154
Bassein	226	1,074	21	1,321
Kyouk-Phyoo	...	72	4	76
Mergui	...	220	..	220
Moulmein	240	1,914	121	2,275
Sandoway	...	30	...	30
Tavoy	...	186	6	192
Thayetmyo	...	494	14	508
Tounghoo	...	42	...	42
	706	5,861	251	6,818
BENGAL:				
Balasore	...	770	73	843
Chittagong	780	1,340	177	2,297
Cuttack	300	408	22	730
Dacca	...	59	11	70
Pooree	...	140	19	159
	1,080	2,717	302	4,099
MADRAS:				
Ganjam	...	543	82	625
Godavery	...	735	181	916
Kistna	...	273	84	357
Madura	...	313	77	390
Malabar	...	2,098	541	2,639
Nellore	...	260	17	277
South Arcot	...	690	676	1,366
South Canara	...	1,235	150	1,385
Tanjore	...	924	271	1,195
Tinnevelly	...	273	147	420
Vizagapatam	...	408	92	500
	...	7,752	2,318	10,070
BOMBAY:				
Guzerat Division	945	3,129	1,016	5,090
Konkan Division	2,589	3,291	2,067	7,947
Sindh Division	1,108	2,645	525	4,278
	4,642	9,065	3,608	17,315
TOTAL, OTHER PORTS . Rx.	6,428	25,395	6,479	38,302

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1888.

	Gross Collections.	Refunds.	Net Receipts.	Charges connected with the Collection of Assessed Taxes.
	Rx.	*Rx.*	*Rx.*	*Rx.*
India. General	135,064	1,134	133,930	56
Central Provinces	40,844	445	40,399	51
Burma	32	3	29	...
Assam	23,004	112	22,892	231
Bengal	383,515	4,241	379,274	15,152
North-Western Provinces and Oudh	218,828	3,028	215,800	1,837
Punjab	110,488	2,446	108,042	1,403
Madras	168,146	2 139	166,007	3,349
Bombay	351,515	6,401	345,114	6,600
TOTAL, ASSESSED TAXES . Rx.	1,431,436	19,949	1,411,487	28,679

No. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue from Timber and other Produce removed from the Forests by Government Agency:										
Timber	15,989	11,267	162,672	123	3,583	42,867	30,221	14,766	94,573	376,061
Firewood and Charcoal	549	42	...	...	3,691	6,475	7,785	9,919	69,939	98,400
Bamboos	13	309	...	...	1,094	442	1,285	317	24	3,484
Sandal Wood	2,487	...	...	...	...	...	...	649	1,488	4,624
Grass and other Minor Produce	...	2,664	..	75	75	692	220	4,136	12,658	20,520
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:										
Timber	774	11,261	17,724	16,620	24,814	36,774	2,494	21,876	43,355	175,692
Firewood and Charcoal	1,411	6,438	793	199	15,556	3,360	12,949	25,988	16,377	83,071
Bamboos	260	7,827	404	374	4,017	9,871	13	12,062	10,247	45,075
Grazing and Fodder Grass	932	49,496	24	27	774	8,923	19,718	10,581	36,337	126,812
Other Minor Produce	2,975	(a)16,875	19,908	5,429	8,898	9,779	542	34,241	8,526	107,173
Confiscated Drift and Waif Wood	1	388	13,074	180	934	1,658	1,171	1,238	1,338	19,982
Revenue from Forests not managed by Government:										
Duty on Foreign Timber and other Forest Produce	...	...	3,206	793	...	1,440	...	...	2,766	8,205
Revenue from shared and private Forests	...	734	...	541	...	...	290	1	595	2,161
Miscellaneous:										
Fines and forfeitures	72	159	1,400	94	9	214	92	191	710	2,941
Refunds	55	29	13	35	160	72	41	...	126	531
Other Sources	993	1,847	2,672	2,242	2,174	2,178	1,873	1,527	4,199	19,705
Upper Burma Receipts	...	...	29,688	...	...	...	...	...	...	29,688
TOTAL RECEIPTS IN INDIA . Rx.	26,511	109,336	251,578	26,732	65,779	124,745	78,694	137,492	303,258	1,124,125
EXPENDITURE.										
GENERAL DIRECTION.										
Salary of the Inspector General and Assistant Inspector General of Forests	3,142	...	...	...	...	...	...	...	...	3,142
Establishment and Contingencies	2,084	...	...	...	...		...	...	...	2,084
TOTAL, GENERAL DIRECTION . Rx.	5,226	...	...	...	...	...	...	...	...	5,226
A.—CONSERVANCY AND WORKS.										
Timber and other Produce removed from the Forests by Govt. Agency	6,427	6,272	59,538	423	4,416	28,739	25,233	16,286	82,561	229,895
Timber and other Produce removed from the Forests by Consumers or Purchasers	70	15,304	865	845	4,177	3,829	221	6,865	3,130	35,306
Confiscated Drift and Waif Wood	...	1	5,796	11	229	815	381	200	30	7,463
Revenue from Forests not managed by Government	...	...	656	...	...	233	...	2	509	1,400

Rent of leased Forests and Payments to Shareholders in Forests managed by Government	15	53	...	...	...	1,250	4,343	1,544	3,383	10,588
Live Stock, Stores, Tools and Plant	1,664	746	2,844	1,466	1,519	2,052	289	2,134	369	13,083
Communications and Buildings	316	493	746	991	2,707	9,210	1,458	5,486	985	22,392
Demarcation, improvement, and extension of Forests	2,700	(b)7,179	5,243	3,587	3,683	(b)6,597	5,285	(b)22,858	(b)16,436	73,568
Miscellaneous	1,089	349	478	472	577	579	122	801	366	4,833
TOTAL, CONSERVANCY AND WORKS . Rx.	12,281	30,397	76,166	7,795	17,308	53,304	37,332	56,176	107,769	398,528
B.—ESTABLISHMENTS.										
I.—*Salaries.*										
Pay of Conservators	...	1,800	3,292	1,795	1,502	3,678	1,366	3,290	4,500	21,223
Pay of Superior Officers	5,199	10,933	8,886	5,210	7,693	11,485	12,155	17,560	18,419	97,540
Subordinate Forest and Depôt Establishments	2,969	7,157	5,995	2,840	6,340	6,555	8,220	15,321	39,688	95,085
Office Establishments	649	1,365	4,862	1,309	1,876	2,686	2,314	7,245	6,691	28,997
Deputation and Special Allowances	447	...	...	227	408	187	279	5	81	1,634
	9,264	21,255	23,035	11,381	17,819	24,591	24,334	43,421	69,379	244,479
II.—*Travelling Allowances.*										
Conservators	...	147	252	270	276	484	244	669	750	3,092
Superior Officers	1,155	1,524	1,848	1,432	1,607	1,753	2,237	4,095	5,397	21,048
Subordinate Forest and Depôt Establishments	533	128	862	533	911	780	1,210	4,435	2,314	11,706
Office Establishments	62	101	188	10	151	416	424	1,102	2,164	4,618
	1,750	1,900	3,150	2,245	2,945	3,433	4,115	10,301	10,625	40,464
III.—*Contingencies.*										
Stationery	19	25	8	3	3	46	90	13	623	830
Carriage of Tents and Records	127	645	14	11	85	395	339	353	685	2,654
Rents, Rates, and Taxes	104	219	355	85	319	117	532	232	522	2,485
Pay of Police Guards	...	...	...	...	...	117	...	...	...	117
Official Postage	102	411	115	171	197	185	309	764	995	3,249
Sundries	283	388	422	193	296	678	532	1,393	2,970	7,155
	635	1,688	914	463	900	1,538	1,802	2,755	5,795	16,490
TOTAL, ESTABLISHMENTS . Rx.	11,649	24,843	27,099	14,089	21,564	29,562	30,251	56,477	85,799	301,433
Upper Burma Charges	...	...	12,110	...	...	...	...	...	...	12,110
TOTAL, EXPENDITURE IN INDIA . Rx.	29,156	55,240	115,375	21,884	38,972	82,866	67,583	112,653	193,568	717,297

CHARGES IN ENGLAND:		
Expenses attending the examination of Candidates for the Indian Forest Department, passages to India on appointment, &c.	£ 1,753	
Stores for India	5	1,758
EXCHANGE ON CHARGES IN ENGLAND	Rx.	739
TOTAL, FOREST EXPENDITURE . Rx.		719,794

(a) Includes Commutation Fees Rx 8,296.

(b) Include Rx. 2,644, Rx. 118, Rx. 1,030 and Rx 5,334 on account of Revenue Surveys charged to Central Provinces, North-Western Provinces and Oudh, Madras and Bombay respectively by deduction from Expenditure under Survey of India. *Vide* Account No. 38 B, page 85.

A.—Revenue Heads.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
RECEIPTS.										
Fees for Registering Documents	1,388	4,621	2,650	3,108	95,909	24,529	17,787	88,241	41,651	279,834
Fees for Copies of Registered Documents	137	2,422	77	29	2,249	7,797	4,315	2,192	625	19,753
Miscellaneous	19	1,258	102	21	3,624	4,867	46	329	779	11,045
Upper Burma Receipts	...	...	621	...	...	...	...	...	...	621
TOTAL, REGISTRATION RECEIPTS . Rx.	1,544	8,301	3,450	3,158	101,782	37,103	22,098	90,762	43,055	311,253
Deduct—Refunds	...	16	48	11	407	11	12	261	328	1,094
NET RECEIPTS under REGISTRATION . Rx.	1,544	8,285	3,402	3,147	101,375	37,092	22,086	90,501	42,727	310,159
CHARGES.										
Superintendence	...	1,211	...	171	6,638	1,427	1,977	3,505	4,236	19,165
District Charges	636	3,034	1,370	2,008	51,208	17,902	9,014	58,621	24,237	168,030
Upper Burma Charges	...	...	65	...	...	...	...	...	...	65
TOTAL CHARGES under REGISTRATION . Rx.	636	4,245	1,435	2,179	57,846	19,329	10,991	62,126	28,473	187,260

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1888.

		Rx.	Rx.	Rx.
INDIA, GENERAL.				
Tribute from Amjeerah		3,440		
" Ajehgurh		701		
" Boondee		12,000		
" Banswara		1,956		
" Behat		140		
" Chirkhari		858		
" Doongurpoor		2,739		
" Holkar		2,719		
" Jodhpoor		9,800		
" Jeypoor		40,000		
" Jhallawar		8,000		
" Kotah		18,472		
" Kilcheepoor		1,291		
" Oodeypoor		20,255		
" Punnah		996		
" Paldeo		44		
" Rutlam		6,553		
" Sillana		3,276		
" Sirohee		688		
" Lawa		45		
Nizam's Government on account of Mahratta Chouth		10,811		
			144,784	
Contribution of Bhopal towards cost of Bhopal Levy		22,727		
Contribution from Dholepur		500		
Contribution from Malani		110		
Contribution from Kerowlee		250		
Contributions towards cost of United Malwa Contingent:				
From Dewas	3,302			
" Jowrah	15,903			
		19,205		
Contribution of Jodhpoor towards cost of Erinpura Irregular Force		11,500		
Contribution of Kotah towards cost of Deolee Irregular Force		20,000		
Contributions towards cost of Malwa Bheel Corps:				
From Alirajpur	148			
" Amjeerah	1,966			
" Burwanee	393			
" Dhar	765			
" Jabooah	147			
		3,419		
			77,711	
Fees on Succession:				
Kothi State		728		
Girawli State		228		
Beronda State		929		
Chief of Korwaiee		106		
Alirajpur State		800		
			2,791	225,286
CENTRAL PROVINCES.				
Tributes from various Petty States		...	...	13,107
BURMA.				
Upper Burma		...	...	1,750
ASSAM.				
Tributes from Various Petty States		...	...	10
PUNJAB.				
Tribute from Chumba		500		
" Kupoorthulla		13,100		
" Mundee		10,000		
" Sokeith		1,100		
" Various Petty States		3,273		
			27,973	
Fees on Succession:				
Sirdar Fateh Singh of Gujranwala District		...	13	
				27,986
MADRAS.				
Tribute from Travancore			78,311	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force			245,000	
Contribution from Travancore			1,332	
Contribution from Cochin for the maintenance of a Battalion of Native Infantry			20,000	
				344,643
BOMBAY.				
Tribute from Kattywar		56,531		
" various Petty States		5,970		
Subsidy from the Kutch Government		18,695		
" Boroda		38,862		
Contribution from Jagirdars for Southern Mahratta Horse		8,275		
			128,333	
Fees on Succession:				
Savanore State (Dharwar District)		1,978		
Wari State		429		
Uttaradimath State		75		
			2,482	
				130,815
TOTAL, TRIBUTES, &c. . Rx.				743,597

GOVERNMENT OF INDIA,

FINANCE AND REVENUE ACCOUNTS, 1887-88.

Section B.—Interest.

Revenue Rx. 746,555. Expenditure Rx. 5,441,754.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	Rx.	Rx.
Interest . . .	24	Receipts	46	...	746,555	...
Interest on Debt, other than that charged to Railways and Irrigation Works .	25	Expenditure	48	...	...	5,054,762
Interest on other Obligations . .	26	Expenditure	50	...	...	386,992
		TOTAL .		...	746,555	5,441,754

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1888.

SOURCES OF INTEREST.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LOANS AND ADVANCES.										
To Municipalities, Local Funds, Native Chiefs, Landholders and Notabilities set forth in Account No. 83, page 208	2,828	744	2,350	60	96,877	5,610	11,849	19,392	189,186	328,896
To Municipalities, Local Funds, Native Chiefs, Landholders and Notabilities not included in Account No. 83	...	...	...	12	36	1,323	...	...	6	1,377
Under the Land Improvement Act	...	147	...	...	1,058	2,788	6,164	...	...	10,157
To Cultivators	77	181	46	2	425	1,075	...	436	970	3,212
For Embankment and Drainage	...	..	...	...	878		...	...	...	878
TOTAL INTEREST ON LOANS AND ADVANCES	2,905	1,072	2,396	74	99,274	10,796	18,013	19,828	190,162	344,520
INVESTMENTS.										
Securities held by the Paper Currency Department, *vide* Account No. 30C, page 68	250,090	...	...	...	...	...	...	...	...	250,090
Securities of Provincial Funds	41	361	...	56	1,409	3,421	750	8,066	6,254	20,358
TOTAL INTEREST ON INVESTMENTS	250,131	361	...	56	1,409	3,421	750	8,066	6,254	270,448
ARREARS DUE TO THE GOVERNMENT.										
Of Land Revenue	169	...	...	...	...	...	...	2,384	346	2,899
Of other Revenue	...	...	...	...	...	...	...	1,158	...	1,158

Of District Road Cess	...	...	...	...	5,039	...	...	...	...	5,039
Of Public Works Cess	...	...	...	...	5,301	...	...	...	...	5,301
Of Balances due for Purchase Money of Waste Lands	...	...	...	59	...	12	25	6	...	102
Of Balances due for Commutation of Land Tax	...	...	...	272	...	...	...	...	...	272
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	169	...	...	331	10,340	12	25	3,548	346	14,771
SUNDRY ACCOUNTS.										
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	336	...	...	...	...	...	...	...	46	382
Interest on Overdrawn Capital of Guaranteed Railways	21,926	...	...	...	...	...	...	...	...	21 926
Sundry Items	47	1	...	...	107	53	16	287	295	806
TOTAL SUNDRY ACCOUNTS	22,309	1	...	...	107	53	16	287	341	23,114
TOTAL RECEIPTS IN INDIA . Rx.	275,514	1,434	2,396	461	111,130	14,282	18,804	31,729	197,103	652,853

RECEIPTS IN ENGLAND:	£	
Interest realised from Investment of Cash Balance	65,478	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and Bank of Ireland	500	
	£	65 978
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	27,724
TOTAL INTEREST RECEIPTS	Rx.	746,555

B.—Interest

No. 25.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the Annual Interest thereon, and the INTEREST paid during the Year ended 31st March 1888.

	Amount of Loan, 31st March 1888.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
RUPEE DEBT.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Loans bearing interest at 4½ per cent.:—				
Transfer Loan of 1870	1,787,540	80,439	79,472	
Railway Loan from Maharaja Holkar	1,000,000	45,000	44,997	
Transfer Loan of 1878	1,312,960	59,083	58,805	
Transfer Loan of 1879, 4½ per cent. portion	19,166,853	862,508	805,449	
Transfer Loan of 1879, 7s. Sterling per cent. portion	22,300	(*a*)1,040	1,231	
				990,019
Loans bearing interest at 4 per cent.:—				
Loan of 1832-33	823,072	32,923	30,057	
Loan of 1835-36	2,199,740	87,990	85,599	
Loan of 1842-43	24,470,110	978,804	967,040	
Loan of 1854-55	4,262,100	170,484	170,988	
Transfer Loan of 1st May 1865	29,411,184	1,176,447	1,082,184	
Reduced 4 per cent. Loan of 1879	8,155,980	326,239	328,274	
Promissory Notes for Mysore Family	64,007	2,560	3,406	
Railway Loan from Maharaja Sindiah	1,500,000	60,000	60,000	
East India Railway Commuted Stock	9,750	390	373	
Gwalior Loan of 1887	3,500,000	140,000	75,447	2,803,368
Loans bearing interest at 3½ per cent.:—				
Loan of 1853-54	52,180	1,826	1,183	1,183
Provincial Debenture Loans:				
Nagpore-Raipore Railway Debenture Loan at 4½ per cent.	5,160	232	568	
Gazipur-Dildarnagar Railway Debenture Loan at 4 per cent.	50,080	2,003	1,711	
Muttra-Hathras Light Railway Debenture Loan at 4 per cent.	2,570	103	425	
Cawnpore-Furukhabad Railway Debenture Loan at 4 per cent.	4,970	199	218	
Cawnpore-Achneyra Railway Debenture Loan at 4 per cent.	66,540	2,662	3,168	
Cawnpore and Achneyra Section of the Rajputana-Malwa Railway Debenture Loan at 4 per cent.	11,950	478	...	6,090
Paid in India on Loans in course of Discharge:				
5½ per cent. Loan of 1859-60	...	...	157	
5 per cent. Loan of 1856-57	...	...	10	
4½ per cent. Transfer Loan of 1872	...	...	589	
4½ per cent. Transfer Loan of 1871	...	...	22	734
Miscellaneous:				
Government of India Stock Notes at 4 per cent.	161,151	6,446	6,037	
Commission on Stock Notes	...	...	27	
Discount on Loans	...	...	44,058	
Deduct—Re-credit of Interest on paper held on Government Account	...	...	*747*	49,375
TOTAL INTEREST PAID UPON RUPEE DEBT . Rx.				3,850,769
STERLING DEBT.				
India 5 per cent. Stock (accrued prior to 5th July 1880)	...	...	3	
India 4 per cent. Stock			1,755,531	
India 4 per cent. Stock issued in redemption of portion of East Indian Railway Annuity	4,403,807	176,152	194,122	
India 3½ per cent. Stock			969,394	
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and Debenture Stock			79,081	
India 3½ per cent. Stock issued in redemption of portion of Eastern Bengal Railway 4 per cent. Debenture Stock	60,168,001	2,105,880	21,223	
India 3½ per cent. Stock issued in redemption of portion of Scinde, Punjab and Delhi Railway Annuity and Debenture Stock			171,647	
India 3½ per cent. Debentures	5,000,000	175,000	175,000	
India 3 per cent. Stock			374,986	
India 3 per cent. Stock issued in redemption of a portion of the East Indian Railway Annuity and Debenture Stock	12,748,548	382,456	7,436	
India 3 per cent. Stock issued in redemption of a portion of Eastern Bengal Railway 4 per cent. Debenture Stock			21	
Debenture Stock of the East Indian Railway Company for which the Secretary of State has incurred the liability under Acts 42 and 43 Vic., c. 206, bearing 4½ per cent. interest	1,435,650	64,604	64,604	
Eastern Bengal Railway 4 per cent. Debenture Stock	348,666	13,947	13,946	
TOTAL			3,826,994	
Commission on conversion of India 4 per cent. Stock into 3½ per cent. Stock			82,732	
Discount, Sinking Fund			7,576	
TOTAL INTEREST ON STERLING DEBT £				3,917,302
EXCHANGE ON PAYMENTS IN ENGLAND . Rx.				1,646,089
GRAND TOTAL . Rx.				(*b*)9,414,160

(*a*) Equivalent in rupees of 7*s.* per 100 rupees.

(*b*) For division of the total charge between "Interest on Ordinary Debt" and "State Railways, Interest on Debt" and "Irrigation—Major Works, Interest on Debt", *See* distribution statement on the next page.

No. 25.—ACCOUNT of the Public Debt of *India*, bearing Interest, the Annual Interest thereon, and the Interest paid during the Year ended 31st March 1888—*continued*.

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Governments for Railways, and Irrigation Works not charged to Revenue, and the Interest and Commission on Stock Notes, which are taken provincially.

	ORDINARY DEBT.				DEBT INCURRED FOR RAILWAYS, AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	...	226,066	43,760	269,826	2,120,328	513,608	2,633,936
Central Provinces	...	...	453	453	...	...	...
Burma	...	...	...	...	109,476	...	109,476
Assam	...	...	22	22	...	...	...
Bengal	...	...	661	661	308,170	231,345	539,515
North-Western Provinces and Oudh	...	...	731	731	...	272,589	272,589
Punjab	...	...	1,051	1,051	19,812	...	19,812
Madras	...	...	1,100	1,100	...	...	...
Bombay	...	...	1,597	1,597	...	...	...
Total, India . . Rx.	...	226,066	49,375	275,441	2,557,786	1,017,542	3,575,328
England . . £	3,274,914	...	(*a*)90,308	3,365,222	552,080	...	552,080
Exchange . . Rx.	1,376,150	...	37,949	1,414,099	231,990	...	231,990
TOTAL . Rx.	4,651,064	226,066	177,632	5,054,762	3,341,856	1,017,542	4,359,398

TOTAL Rx. 9,414,160 as in last page.

(*a*) Includes £82,732 on account of Commission on conversion of India 4 per cent. stock into 3½ per cent. stock, and £7,576 paid in respect of the Discount Sinking Fund in redemption of Debt incurred in excess of money raised.

B.—Interest.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing Interest, and the INTEREST paid thereon, for the Year ended 31st March 1888, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1887.	Amount, 31st March 1888.	Rate of Interest per cent.	Amount of Interest paid during the Year.
INDIA, GENERAL.	Rx.	Rx.	Rx.	Rx.
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,557,507	1,556,983	6, 5 & 4	66,882
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	180
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the Property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	23,450	23,450	8 & 6	1,631
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	271
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	268
Charitable Endowment	4,000	4,000	6	
Treasury Notes.				
Treasury Notes for Bhonsla Family Temples	34,520	34,520	5	1,938
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, &c.	7,162	7,262	4	287
Service Funds.				
Uncovenanted Service Family Pension Fund	984,944	1,020,042	6	57,290
Miscellaneous Service Funds	(*a*)235	243	...	10
Savings Banks.				
Post Office Savings Bank Deposits	294,719	343,386	3¾	167,381
State Railway Provident Institutions	46,661	52,570	3¾	1,811
Civil Engineers' Provident Fund	48,986	79,607	4	2,503
Postal Insurance and Annuity Funds	...	...	...	364
Regimental Savings Banks Deposits	89 977	96,286	3¾	3,462
General Family Pension Fund	3,597	3,470	3¾	96
Hindu Family Annuity Fund	3,827	3,720	3¾	187
Bengal Christian Family Pension Fund	275	211	3¾	15
Miscellaneous.				
Sum deposited in 1813 by the late Bahoo Begum to provide for certain Stipends	90,636	75,082	4	4,323
Balances of Railway Funds	98,028	157,078	3¾	3,823
Balances of net Railway Traffic Receipts	...	...	...	2,265
Post Office Guarantee Fund	...	...	...	634
Telegraph Guarantee Fund	...	...	...	257
Miscellaneous Accounts, including Refunds	...	...	...	773
	3,370,989	3,540,375		319,323
CENTRAL PROVINCES.				
Savings Banks.				
Post Office Savings Bank Deposits	167,538	192,528	3¾	(*b*)
State Railway Provident Institutions	5,355	7,074	3¾	212
Miscellaneous.				
Miscellaneous Accounts	...	...	...	275
	172,893	199,602		487
BURMA.				
Savings Banks.				
Post Office Savings Bank Deposits	89,572	143,660	3¾	(*b*) ..
State Railway Provident Institutions	6,110	8,808	3¾	258
	95,682	152,468		258
Carried forward Rx.	3,639,564	3,892,445		320,068

(*a*) Differs from the closing balance of last year by Rx 1 for corrections since made.
(*b*) Included in Rx. 167,381 entered under "India, General."

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1888, &c.—*continued.*

	Amount, 1st April 1887.	Amount, 31st March 1888.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	3,639,564	3,892,445		320,668
ASSAM.				
Savings Banks.				
Post Office Savings Bank Deposits	87,502	102,286	3¾	(a)
State Railway Provident Institutions	81	140	3¼	4
	87,583	102,426		4
BENGAL.				
Savings Banks.				
Deposits in the Government Savings Bank (Calcutta)	267,596	275,852	3¾	9,789
Deposits in District Savings Banks	...	...	...	303
Post Office Savings Bank Deposits	907,681	1,140,276	3¾	(a)
State Railway Provident Institutions	28,919	37,578	3¼	1,157
Miscellaneous.				
Compensation for Lands taken for Public Purposes	...	...	...	60
Land Revenue Collections Refunded	...	...	...	1
Miscellaneous Accounts	...	...	...	207
	1,204,196	1,453,706		11,517
NORTH-WESTERN PROVINCES AND OUDH.				
Special Loans.				
Sum deposited with Government in 1830 by the Maharaja of Kirwee as a Charitable Endowment	20,000	20,000		800
Savings Banks.				
Post Office Savings Bank Deposits	493,308	567,514	3¾	(a)
Miscellaneous.				
Miscellaneous Accounts	...		...	53
	513,308	587,514	...	853
PUNJAB.				
Special Loans.				
Educational Funds	1,264	1,264	5 & 3¾	50
Savings Banks.				
Post Office Savings Bank Deposits	377,354	432,128	3¾	(a)
State Railway Provident Institutions	101,191	124,626	3¼	3,989
	479,809	558,018		4,039
MADRAS.				
Service Funds.				
Apothecaries' Fund	9,478	10,077	4	370
Savings Banks.				
Government Savings Bank Deposits	80,773	78,631	3¾	2,684
Post Office Savings Bank Deposits	455,923	518,180	3¾	(a)
Regimental Savings Banks Deposits	29,095	27,805	3¾	1,159
Deposits of the Administrator General	105	89	...	4
Miscellaneous.				
Deposits on account of the Estate of the late Pogose Petrus	126	126	5	6
Balances of Madras Railway Special Funds	22,119	25,350	3¾	824
Land Revenue Collections refunded	...		...	6
Miscellaneous Accounts, including Refunds	...		...	968
	597,619	660,258		6,021
Carried forward	6,522,079	7,254,367		342,502

(a) Included in Rx. 167,381 entered under "India General."

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1888, &c.—*continued.*

	Amount, 1st April 1887.	Amount, 31st March 1888.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	6,522,079	7,254,367		342,502
BOMBAY.				
Special Loans.				
Educational and Charitable Endowments	91,689	91,689	5 & 6	4,523
Service Funds.				
Uncovenanted Service Family Pension Fund	100,442	106,937	6	5,662
Savings Banks.				
Government Savings Banks Deposits	814,681	808,476	3¾	28,653
Post Office Savings Bank Deposits	1,380,492	1,614,792	3¾	(*a*)
Regimental Savings Banks Deposits	21,883	23,368	3¾	987
Uncovenanted Service Family Pension Fund, Life Assurance Branch	5,305	5,665	3¾	207
Deposits of the Administrator General	21,710	21,695	4	1,131
Miscellaneous.				
Miscellaneous Accounts, including Refunds	...	...	...	2,919
	2,436,202	2,672,622		44,082
TOTAL IN INDIA . Rx.	8,958,281	9,926,989		386,584
CHARGES IN ENGLAND: Interest on Deposits in Regimental Savings Banks of men returned from India . . £				287
EXCHANGE ON CHARGES IN ENGLAND . . . . Rx.				121
GRAND TOTAL . Rx.				386,992

(*a*) Included in Rx. 167,381 entered under "India, General."

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Fund	57,290	...	...	...	...	...	...	...	5,662	62,952
Other Service Funds	10	...	...	...	...	...	...	370	...	380
TOTAL, SERVICE FUNDS . Rx.	57,300	...	...	...	...	...	...	370	5,662	63,332
SAVINGS BANKS.										
Government Savings Bank	...	...	...	...	9,789	...	...	2,684	28,653	41,126
Post Office Savings Bank	167,381	...	...	...	...	...	...	...	...	167,381
State Railway Provident Institutions	1,811	212	258	4	1,157	...	3,989	...	...	7,431
Civil Engineers' Provident Fund	2,503	...	...	...	...	...	...	...	...	2,503
Regimental Savings Bank	3,462	...	...	...	...	...	...	1,159	987	5,608
Other Bank Accounts	662	...	...	...	...	...	...	4	1,338	2,004
TOTAL SAVINGS BANKS . Rx.	175,819	212	258	4	10,946	...	3,989	3,847	30,978	226,053

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1887-88.

Section C.—Post Office, &c.

Revenue Rx. 2,229,546. Expenditure Rx. 2,255,829.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Post Office	27	Receipts and Expenditure . . .	54	...	1,214,196	1,375,201
Telegraph	28	Receipts and Expenditure . . .	56	...	763,886	786,627
"	28A	Establishment—Indian Telegraphs . .	57	414,526	...	...
"	28B	Construction—Indian Telegraphs . .	58	212,481	...	...
"	28C	Indo-European Telegraph, Persian Gulf Section—Working and Maintenance .	59	45,528	...	...
"	28D	Indo-European Telegraph, Persian Section —Working and Maintenance . .	60	20,814	...	...
"	28E	Capital Expenditure included in Account No. 28	61	212,925	...	...
Mint	29	Receipts and Charges	63	...	251,464	94,001
		TOTAL . .		...	2,229,546	2,255,829

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Panjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	9,514	6,293	6,009	3,207	43,243	27,764	13,346	14,043	21,346	144,765
Sale of Postage Stamps:										
Ordinary Stamps	48,383	26,686	35,817	17,299	124,075	93,044	74,331	135,537	164,579	719,751
Service Stamps	8,915	7,934	4,646	2,951	30,698	25,959	32,005	31,230	36,767	181,105
Mail Cart, Parcel Van and Passenger Service	...	...	...	...	...	...	19,990	...	...	19,990
Fees and Petty Receipts	442	186	407	174	1,701	722	1,776	1,669	699	7,776
Contributions from Native States	522	...	...	...	...	...	600	...	...	1,122
Money Order Receipts	11,699	8,118	12,662	5,188	47,008	22,399	11,585	18,198	15,398	152,255
Commission on Sale of Indian Postal Notes	33	79	7	18	189	85	68	132	62	673
Commission on British Postal Orders	3	2	4	1	7	8	12	7	7	51
Bullock Train	...	...	...	...	...	...	10,490	...	...	10,490
District Post Collections, including Zemindari Dák Receipts in Bengal	...	560	5	3	1,490	...	2,589	...	220	4,867
GROSS RECEIPTS . Rx.	79,511	49,858	59,557	28,841	248,411	169,981	166,792	200,816	239,078	1,242,845
Deduct—										
Amount of Postage received in India and paid to the Post Master General, London	...	...	...	...	...	...	...	...	28,219	28,219
Payments to Colonial and other Foreign Administrations	...	...	...	...	...	...	...	...	6	6
Refunds	6	18	28	2	218	17	21	45	69	424
	6	18	28	2	218	17	21	45	28,294	28,049
NET RECEIPTS of the POST OFFICE as stated in Account No. 2 . Rx.	79,505	49,840	59,529	28,839	248,193	169,964	166,771	200,771	210,784	1,214,196
CHARGES.										
Chief Office, Calcutta:										
Director General, Deputy Director General, Assistant Director General, Superintendent attached to Director General's Office, Assistant Director General, Foreign Post, and Secretary to the Director General	...	...	...	...	8,685	...	...	...	...	8,685
Comptroller, Deputy Comptroller and Assistant Comptroller	...	...	...	...	3,400	...	...	...	...	3,400
Office Establishment of the Director General	...	...	...	...	3,731	...	...	...	...	3,731
Office Establishment of the Comptroller	...	...	...	...	27,177	...	...	...	...	27,177
Office Expenses of the Director General	...	...	...	...	3,963	...	...	...	...	3,963
Office Expenses of the Comptroller	...	...	...	...	824	...	...	...	...	824
Travelling Expenses of the Office of the Director General	...	...	...	...	1,045	...	...	...	...	1,045
Travelling Expenses of the Office of the Comptroller	...	...	...	...	12	...	...	...	...	12

Presidency and District Offices:											
Post Masters General, Deputy Post Masters General, and Assistant Director General, Railway Mail Service	2,265	1,260	1,736	849	4,446	2,074	2,344	1,766	2,156	18,887
Post Masters of Calcutta, Madras, and Bombay, Superintendents and Inspectors	4,927	2,869	3,850	2,313	18,811	13,250	2,644	9,672	9,867	73,203
Office Establishments	36,046	21,976	21,695	13,627	151,680	85,750	49,778	63,132	99,164	542,848
Office Expenses	1,873	1,750	2,724	582	31,152	3,134	2,459	3,664	6,488	53,826
Travelling Expenses	2,762	1,514	1,844	1,233	10,395	6,475	3,478	3,554	3,014	34,269
Conveyance of Mails:										
Road Establishment	9,895	5,668	1,377	6,342	18,203	4,043	5,021	19,929	21,391	91,869
Ferry Establishment	...	24	6	2	189	...	74	20	...	315
Contingent Road Charges	411	495	138	249	2,595	150	189	656	617	5,500
Subsidies	...	...	4,205	...	46,077	...	...	...	2,909	53,191
Bounty Money	...	...	38	...	3	...	...	327	239	607
Payments to P. & O. Company for Conveyance of Mails by non-contract Vessels	...	...	...	...	...	...	...	...	1,527	1,527
Steam Service Contract	...	...	600	4,250	...	...	...	...	...	4,850
Payments to State Railways	6,732	192	1,532	600	29,198	307	11,001	2,111	...	51,673
Bullock Train Establishment	...	...	...	...	...	...	15,287	...	...	15,287
Boat Establishment and Charges	36	...	135	344	1,175	...	...	153	106	1,949
Mail Cart Establishment and Charges	1,912	2,928	414	371	1,345	3,565	27,467	2,269	3,931	44,202
Railway Charges	...	...	58	388	5,555	5	...	2,508	11,673	20,187
Discount on Sale of Postage Stamps	769	415	560	268	1,944	1,450	1,161	2,080	2,549	11,196
Miscellaneous Charges of Post Office	308	336	842	415	9,955	4,341	601	937	4,636	22,371
District Post Establishments, including Zemindari Dâk Charges in Bengal	5,783	5,461	12,029	3,406	35,647	18,009	12,702	10,628	11,703	115,368
TOTAL CHARGES IN INDIA . Rx.	73,719	44,888	53,783	35,230	417,207	142,553	139,206	123,406	181,970	1,211,962
CHARGES IN ENGLAND:										
Stores for India			Rx. 906,586 (a) £ 26,570 (b)					7,705	15,665	49,940
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury										65,000
TOTAL CHARGES IN ENGLAND . £										114,940
EXCHANGE ON CHARGES IN ENGLAND . Rx.										48,299
TOTAL CHARGES of the POST OFFICE . Rx.										1,376,201

N.B.—The estimated amount of Sea-postage retained by India is £3,228.

(a) Total Charges in India for the Bengal Presidency.

(b) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

C.—Post Office, &c.

No. 28.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the year ended 31st March 1888.

	Capital.		Revenue.		Total.	
	India.	England.	India.	England.	India.	England.
RECEIPTS.						
INDIAN TELEGRAPHS.						
Message Revenue.	Rx.	£	Rx.	£	Rx.	£
Sale of Stamps deducting Refunds	...	...	330,021	...	330,021	...
Receipts from other Administrations	...	...	20,664	...	20,664	...
Other Receipts by Cash and Postage Stamps	...	...	167,906	...	167,906	...
Interest and Recoveries.						
Interest on Railway Lines and Rent of Instruments and Appliances	...	...	46,464	...	46,464	...
Recoveries from Railways of Maintenance Charges	...	...	83,144	...	83,144	...
Recoveries from Guaranteed Lines and Offices	...	...	11,469	...	11,469	...
Miscellaneous Receipts	...	...	4,069	...	4,069	...
RECEIPTS OF PROVINCIAL TELEGRAPHS.						
Message Revenue, Bengal	...	...	116	...	116	...
Message Revenue, Bombay	...	...	389	...	389	...
TOTAL	...	...	664,242	...	664,242	...
INDO-EUROPEAN TELEGRAPH.						
PERSIAN GULF SECTION.						
Message Revenue	...	...	74,852	...	74,852	...
Miscellaneous	...	163	423	...	423	163
PERSIAN SECTION.						
Message Revenue	...	...	7,835	...	7,835	...
Miscellaneous	...	...	619	216	619	216
REVENUE IN ENGLAND.						
Message Revenue	...	...	...	14,060	...	14,060
Common Purse Arrangement	...	...	...	4,550	...	4,550
Repayments, &c.	...	...	...	*—7,783*	...	*—7,783*
TOTAL	...	163	83,729	11,048	83,729	11,206
					747,971	11,206
EXCHANGE on Receipts in England	...	...	...	... Rx.	759,177 4,709	
			TOTAL RECEIPTS Rx.		763,886	
CHARGES.						
INDIAN TELEGRAPHS.						
Establishment, *see* Statement A	35,846	...	374,651	4,029	410,497	4,029
Construction, *see* Statement B	92,612	84,471	35,398	...	128,010	84,471
TOTAL	128,458	84,471	410,049	4,029	538,507	88,500
PROVINCIAL TELEGRAPHS.						
Bengal.						
Establishment	...	...	63	...	63	...
Tools and Plant	...	...	28	...	28	...
Bombay.						
Establishment	...	...	312	...	312	...
Tools and Plant	*—4*	...	74	...	70	...
TOTAL	*—4*	...	477	...	473	...
INDO-EUROPEAN TELEGRAPH.						
Persian Gulf Section. Working and Maintenance, *see* Statement C.	*—5,694*	...	50,159	...	44,465	...
Persian Section. Working and Maintenance, *see* Statement D.	*—33*	...	20,847	...	20,814	...
Charges in England—						
Establishment	...	...	...	6,541	...	6,541
Tools and Plant	...	...	...	1,513	...	1,513
Royalties	...	...	...	200	...	200
Miscellaneous	...	...	...	1,301	...	1,301
Stores	...	9,450	...	2,129	...	11,579
Charges in other Departments (See Statement C.)	223	...	840	...	1,063	...
TOTAL	*—5,504*	9,450	71,846	11,684	66,342	21,134
RED SEA TELEGRAPH.						
Annuity to Shareholders of the late Red Sea and India Telegraph Company	...	...	...	18,027	...	18,027
					605,322	127,661
EXCHANGE ON CHARGES IN ENGLAND				Rx.	732,983 53,644	
			TOTAL CHARGES	Rx.	786,627	

No. 28A.—ESTABLISHMENT, INDIAN TELEGRAPHS.

	Direction	Accounts	Check Office.	Superintendence.	Line Maintenance.	SIGNALLING. Departmental Signal Offices. Imperial.	SIGNALLING. Departmental Signal Offices. Postal combined.	SIGNALLING. Non-Departmental Offices. Railway Offices.	SIGNALLING. Non-Departmental Offices. Private Line Offices.	Workshop.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Superior Officers	10,291	...	...	...	...	...	...	...	...	...	10,291
Examiner and Deputy Examiner	...	2,797	...	...	...	...	...	...	...	...	2,797
Superintendents and Assistant Superintendents	3,349	...	1,573	63,082	...	...	...	...	...	966	68,970
Establishment	4,078	4,911	4,145	17,334	22,033	154,562	18,257	10,444	842	3,310	239,916
Allowances	2,150	394	...	3,868	1 982	32,090	...	...	...	...	40,484
Rent	...	...	63	193	33	2,194	...	...	...	501	2,984
Travelling charges	1,960	...	29	10,827	3,970	5,473	...	...	...	...	22,259
Contingent charges	511	93	120	691	3	6,565	...	...	...	...	7,983
Tools and Plant	344	169	95	263	5,836	14,489	1,413	5,136	1,154	...	28,899
Training Postal Officials	...	...	...	...	...	7	...	...	..	...	7
TOTAL	22,683	8,364	6,025	96,258	33,857	215,380	19,670	15,580	1,996	4,777	424,590
DEDUCT—Recovered from other Departments	...	...	...	68	4,997	4,999	...	...	...	...	10,064
NET TOTAL . . Rx.	22,683	8,364	6,025	96,190	28,860	210,381	19,670	15,580	1,996	4,777	414,526
Of which charged to—											
Capital	5,558	2,038	...	15,145	...	3,396	1,066	3,170	696	4,777	35,846
Revenue	17,125	6,326	6,025	81,045	28,860	206,985	18,604	12,410	1,300	...	378,680

No. 28B.—CONSTRUCTION, INDIAN TELEGRAPHS.

	Capital.	Revenue.	TOTAL.
	Rx.	Rx.	Rx.
Railway Lines / Departmental Lines	135,408	...	135,408
Workshop and Press	—198	...	—198
Repairs of Lines and Buildings	...	33,452	33,452
Losses	...	86	86
Suspense	905	...	905
Store and Workshop Contingencies	13,658	1,860	15,518
TOTAL	149,773	35,398	185,171
DEDUCT—Value of Stores expended in excess of amount purchased on same account (i.e., diminution of stock)	—27,310	...	—27,310
NET CHARGE FOR CONSTRUCTION . Rx.	177,083	35,398	212,481
Of which— Charged in India Rx.	92,612	35,898	128,010
Charged in England, being purchase of stores there . £	84,471	...	84,471

DETAILS OF LINES CONSTRUCTED. Departmental and Railway Lines.	
	Rx.
Arakan Division.	
Erecting 4th wire, Commilla to Chittagong	4,662
Constructing a single wire, Akyab to Tounghup	5,017
Assam Division.	
Constructing field line, Manipur to Tammu	2,032
Bellary Division.	
Constructing line, Guntakul to Cumbum	1,153
Erecting 5th wire, Londa to Satara Road	1,488
" " Hutgi to Gudag	1,269
Bengal Division.	
Constructing line, Naihati Junction to Hugli Junction	1,068
" " Umaria to Pendra	2,698
Erecting wire, Bankipur to Digha	1,191
Extending temporary line, Chikardarpur to Kania Rum	1,253
Completing line, Asansol to Chikardarpur	2,674
Bombay Division.	
Construction of line, Dormakul to Bezwada	4,344
" " Junagad to Verawal	2,244
" " Callian Munmar	5,749
Erecting of extra wire, Dhond Campole	1,258
" " " Dhond to Raichore	2,407
" wire, Hyderabad to Bezwada	2,025
Reconstruction of line, Dhola Junction to Jelalsur	2,811
Landing and storing cable for Bombay Harbour Defences	1,304
Burma Division.	
Adding wire, Rangoon to Prome	1,480
" new wire, Prome to Tounghup	3,020
" 7th wire, Rangoon to Paungde	1,241
Constructing line, Toungoo to Yamethem	6,866
Making permanent the line, Thayetmyo to Minbu	2,593
Dacca Division.	
Constructing alternative line, Dankandy Junction to Comilla	1,573
" " Lesser, Megna River to Dankandy, Comilla Road	1,654
Ganjam Division.	
Constructing a branch line, from Ellore Telegraph Office to Narsapur Post Office	1,161
Madras Division.	
Erecting a H. D. C. wire, Madras to Raichore	3,717
Nagpure Division.	
Erecting additional wire, Raj Nandgaon to Bilaspur	1,317
" 2nd wire, Baroda to Jhansi	1,089
Reconstruction, Raj Nandgaon to Bilaspur	4,652
" Kanhan Junction to Raj Nandgaon	2,960
Constructing line, Etawah to Jhansi	5,016
" " Raigarh Road Station to Ech River	1,585
" " Bilaspur to Raigarh	3,706
" " Raigarh to Chukardarpur	1,252
Erecting a wire, Bhasawal to Nagpur	3,089
Oudh and Rohilkund Division.	
Constructing line, Sitapur to Siramow	1,373
Punjab Division.	
Constructing line, Lahore to Multan	4,830
Sind and Beluchistan Division.	
Erecting extra wire, Sibi to Quetta	2,881
" additional wire, Sukkur to Multan	2 150
" " " " to Sibi	1,141
" 2nd " " to Sibi	1,819
Adding a wire, Sibi to Quetta	1,560
Upper Burma Division.	
Construction of line, Yeu to Monywa	1,383
" " Thabetkym to Pymgyong	1,161
" " Hålaingdet to Fortstedman	2,059
" " Alon to Kindat	2,551
" " Kendat to Tammu	1,678
" " Alon to Mingin	1,996
" " Mingin to Kendat	1,707
" " Myitha to Yamathin	3,819
Reconstruction, Allamyo to Myingyam	3,049
Other lines, &c., &c.	5,633
TOTAL . Rx.	135,408

No. 28c.—INDO-EUROPEAN TELEGRAPH, PERSIAN GULF SECTION—WORKING and MAINTENANCE.

	Direction.	Accounts.	Traffic Manager's Office.	Line Maintenance.	Signalling.	Stores.	Political.	Repairs and Suspense.	Works.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Director	1,800	...	...	...	...	...	...	...	...	1,800
Traffic Manager and Assistant	...	...	1,140	...	...	...	...	...	...	1,140
Superintendents and Assistant Superintendents	...	...	...	929	1,835	...	...	...	...	2,764
Establishment	599	182	439	5,161	11,487	1,044	...	...	...	18,912
Travelling Charges	93	...	...	594	372	...	...	...	...	1,059
Rent	...	...	...	60	420	...	...	...	...	480
Contingencies	15	9	...	571	205	183	...	...	...	983
Tools and Plant	153	...	9	612	1,905	8	...	...	...	2,687
Cable Steamer	...	...	...	11,366	...	...	...	...	...	11,366
Subsidies	...	...	...	...	...	...	1,617	...	...	1,617
Repairs	...	...	...	...	...	...	...	9,426	...	9,426
Suspense	...	...	...	...	...	19,478	...	153	...	19,631
Works	...	...	...	...	...	...	...	...	432	432
	2,660	191	1,588	19,293	16,224	20,713	1,617	9,579	432	72,297
DEDUCT—Value of Stores expended in excess of amount purchased on same account	...	...	...	...	...	*21,132*	...	...	...	*21,132*
Loss by exchange	...	...	...	...	...	*5,637*	...	...	...	*5,637*
NET EXPENDITURE . Rx.	2,660	191	1,588	19,293	16,224	—6,056	1,617	9,579	432	45,528
Of which— Charged in India, Revenue	2,660	191	1,588	19,293	16,224	...	1,617	8,586	...	50,159
" " Capital	...	...	...	...	...	—6,056	...	153	209	—5,694
Charged in other Departments	...	...	...	...	...	...	...	840	223	1,063
TOTAL . Rx.	2,660	191	1,588	19,293	16,224	—6,056	1,617	9,579	432	45,528

C.—Post Office, &c.

No. 28D.—INDO-EUROPEAN TELEGRAPH, PERSIAN SECTION—WORKING and MAINTENANCE.

	Direction.	Accounts.	Superintendence.	Line Maintenance.	Signalling.	Stores.	Repairs and Suspense.	Works.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Director and Assistant Director	1,599	...	...	...	...	...	...	...	1,599
Superintendent and Assistant Superintendents	...	...	1,922	...	1,792	...	...	...	3,714
Inspectors	...	...	...	1,606	...	...	...	...	1,606
Establishment	193	273	134	1,179	5,456	237	...	...	7,472
Rent	99	...	64	94	393	...	...	...	650
Travelling Charges	111	...	212	488	447	...	...	...	1,258
Contingencies	74	14	998	49	383	...	...	...	1,518
Tools and Plant	...	...	...	151	151	...	...	...	302
Repairs	...	...	...	...	...	...	2,728	...	2,728
Suspense	...	...	...	...	...	...	—33	...	—33
	2,076	287	3,330	3,567	8,622	237	2,695	...	20,814
DEDUCT—Value of Stores expended in excess of amount purchased on same account	...	...	...	...	...	...	...	...	...
NET EXPENDITURE . Rx.	2,076	287	3,330	3,567	8,622	237	2,695	...	20,814
Of which—									
Charged in India—									
Revenue	2,076	287	3,330	3,567	8,622	237	2,728	...	20,847
Capital	...	...	...	...	...	...	—33	...	—33
TOTAL . Rx.	2,076	287	3,330	3,567	8,622	237	2,695	...	20,814

No. 28E.—STATEMENT showing COST of TELEGRAPH LINES defrayed from the REVENUES of *India* to close of 1887-88.

INDIA.

	As shewn in Finance accounts.					Additions to Finance account figures.				
	Direct Outlay.	15 per cent. for Establishment on Works.	Share of store contingencies.	Deduct debited to other Departments.	Net Departmental Expenditure	By other Departments from their grants and corrections.	Loss by Exchange.	Total.	Previous Years.	To end of Year.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LINES:										
Departmental / Railway	134,024	21,973	12,555	3,958	164,594	...	...	164,594	2,991,098	3,155,692
Under Agreement	4,934	809	...	...	5,743	1,265	...	7,008	63,659	70,667
Temporary Telegraphs for Military purposes	...	...	...	...	...	...	...	...	—5,675	—5,675
TOTAL LINES . Rx.	138,958	22,782	12,555	3,958	170,337	1,265	...	171,602	3,049,082	3,220,684
BUILDINGS:										
Signal Offices	214	...	...	...	214	20,117	...	20,331	429,123	449,454
Quarters for Officers	—99	...	...	...	—99	...	...	—99	1,224	1,125
Cable Houses and Tanks	...	...	...	...	...	...	...	...	3,860	3,860
Store Houses	8	...	...	...	8	643	...	651	35,200	35,851
Workshop Buildings	241	...	...	...	241	...	...	241	23,149	23,390
TOTAL BUILDINGS . Rx.	364	...	...	...	364	20,760	...	21,124	492,556	513,680
TOOLS AND PLANT:										
First fitting of Signal Offices	8,330	...	1,103	...	9,433	...	...	9,433	146,027	155,460
Other Tools and Plant	—198	...	...	...	—198	...	...	—198	15,999	15,801
TOTAL TOOLS AND PLANT . Rx.	8,132	...	1,103	...	9,235	...	...	9,235	162,026	171,261
STORES:		Issues of stores.								
Europe Stores	84,471	...	...	...	...	...	...	...	...	...
Other Stores	83,767	...	...	...	...	...	...	...	...	...
TOTAL STORES . Rx.	168,238	—136,150	...	...	32,088	...	58,706	90,794	264,069	354,863
SUSPENSE HEADS AFFECTING BUDGET GRANT	905	...	...	...	905	...	...	905	7,284	8,189
CHARGE FOR EXCHANGE PAID IN ENGLAND	...	...	...	...	...	...	—58,706	—58,706	67,787	9,081
TOTAL . Rx.	316,597	—113,368	13,658	3,958	212,929	22,025	...	234,954	4,042,804	4,277,758
PROVINCIAL TELEGRAPH LINES:										
Bengal	...	...	...	...	...	...	...	...	178	178
Bombay	—4	...	...	...	—4	...	...	—4	5,070	5,066
TOTAL . Rx.	—4	...	...	...	—4	...	...	—4	5,248	5,244
TOTAL CAPITAL EXPENDITURE, INDIA . Rx.	316,593	—113,368	13,658	3,958	212,925	22,025	...	234,950	4,048,052	4,283,002

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*; and of COINAGE OPERATIONS, for the Year ended 31st March 1888.

CALCUTTA MINT.

RECEIPTS.		*Rx.*	*Rx.*
Seignorage on Gold		82	
Seignorage on Silver		19,285	
Gain on Coinage Operations		2,793	
Gain on Copper Coinage		90,319	
Sale of old Stores and Materials		276	
Miscellaneous Receipts		4,475	
TOTAL RECEIPTS . Rx.			117,230
CHARGES.			
Establishment:	*Rx.*		
Direction and Office	6,210		
Bullion Establishment	1,578		
Mechanical and Operative Establishment	15,516		
Assay Establishment	4,911		
Office Expenses, &c.	2,314		
		30,529	
Loss of Weight in Coinage:			
Silver	1,908		
Value of Copper used for Contingent purposes	33		
Cost of Copper Alloy	438		
Loss on melting Remittances	11,435		
		13,814	
Purchase of Local Stores:			
Cost of Country Coal, Oil, &c.		6,099	
			50,442
Charges in England—Stores for India . £			1,553
TOTAL CHARGES under the Head "MINT"			51,995
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—			
Pensions and Gratuities to Mint Servants		607	
Value of Stationery supplied		47	
Value of Printing executed by Government Press		60	
Note.—This does not include Absentee and Pension Allowances in England			714
TOTAL CHARGES . Rx.			52,709
Estimated Value of Mint Buildings on 31st March 1888 . Rx.			161,421

AMOUNT COINED DURING THE YEAR.	Number.	Value.
		Rx.
Silver:		
Rupees	42,500,167	4,250,017
Half Rupees	2,375,419	118,771
Quarter Rupees	6,493,865	162,347
Eighth Rupees	13,927,268	174,091
Copper:		
Quarter-Annas	59,060,219	92,281
Half-Pice	6,464,053	5,050
Pie-Pieces	8,724,222	4,544
Straits Cents	8,988,400	20,224
Ceylon 5 Cents	300,000	1,500
Do. Whole Cents	1,000,000	1,000
Do. Half Cents	1,000,000	500
TOTAL COINAGE	150,833,613	4,830,325

MADRAS MINT.

COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPTEMBER 1869.

CHARGES.	
Charges on account of the Mint falling under other Heads of Service, *viz.*:—	
Pensions to Mint Servants	186
TOTAL CHARGES . Rx.	186
Estimated Value of Mint Buildings on 31st March 1888 . Rx.	56,600

No. 29.—ACCOUNT of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1888—*continued*.

BOMBAY MINT.

RECEIPTS.	*Rx.*	*Rx.*
Seignorage on Silver	130,497	
Assay Fees	66	
Gain on Coinage Operations	1,947	
Sale of old Stores and Materials	172	
Miscellaneous Receipts	1,525	
TOTAL RECEIPTS . Rx.		134,207

CHARGES.			
Establishment:	*Rx.*		
Direction and Office	8,140		
Operative Establishment	14,383		
Assay Establishment	5,033		
Office Expenses, &c.	1,744		
		29,300	
Loss of Weight in Coinage:			
Miscellaneous		2,238	
Stores purchased locally		5,359	
			36,897
Charges in England—Stores for India		£	3,076
TOTAL CHARGES under the Head "MINT"			39,973
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*—			
Pensions to Mint Servants		1,256	
Value of Stationery supplied		19	
Value of Printing executed by Government Press		60	
			1,335
TOTAL CHARGES			41,308
Estimated Value of Mint Buildings on 31st March 1888 . Rx.			276,251

AMOUNT COINED DURING THE YEAR.		Number.	Value.
Silver:			*Rx.*
Rupees	British Indian Coins	59,100,000	5,910,000
	New Portuguese Coins	12,901	1,290
Half Rupees	British Indian Coins	400,000	20,000
	New Portuguese Coins	6,653	333
Quarter Rupees	British Indian Coins	4,411,000	110,275
	New Portuguese Coins	10,748	269
Eighth Rupees	British Indian Coins	3,260,912	40,761
	New Portuguese Coins	21,688	271
Copper:			
Quarter Annas		26,204,800	40,945
Pies		8,241,600	4,293
TOTAL COINAGE		101,670,302	6,128,437

IN ENGLAND:

Receipts:		
Proceeds of sales of Indian Coins sent to England for assay		£. 19
EXCHANGE ON RECEIPTS IN ENGLAND		Rx. 8
	£	
Charges—cost of assay of Indian Coins	62	
Stores for India, shown above:		
For Bengal	1,553	
For Bombay	3,076	
		4,691
EXCHANGE ON CHARGES IN ENGLAND	Rx.	1,971

SUMMARY of Mint Receipts and Charges.

	India, General.	Madras.	Bombay.	TOTAL, INDIA.	England.	Exchange.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
MINT RECEIPTS (as per details above)	117,230	...	134,207	251,437	19	8	251,464
" CHARGES (ditto)	50,442	...	36,897	87,339	4,691	1,971	94,001

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1887-88.

Section D.—Civil Departments.

Revenue Rx. 1,495,742. Expenditure Rx. 12,906,364.

Major Head.	No of Account	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total Revenue.	Major Head Total Expenditure.
				Rx.	Rx.	Rx.
General Administration	30	Expenditure	66	...	...	1,769,935
"	30A	Details of Charges under Secretariats	67	341,281	...	...
"	30B	" " Tour Charges	67	31,236	...	...
"	30C	Receipts and Charges on account of Paper Currency	68	...	...	...
Law and Justice	31A	Receipts	69	...	571,850	...
"	31B	Expenditure	70	...	...	3,422,923
"	31C	Details of Charges under High Courts, &c.	71	284,800	...	...
"	31D	" " Civil and Sessions Courts	71	1,172,004	...	...
"	31E	" " Criminal Courts	71	885,281	...	...
"	31F	" " Jails	72	626,681	...	...
"	31G	" " Convict Charges	72	127,302	...	...
Police	32	Receipts and Expenditure	73	...	350,293	3,693,621
Marine	33A	Receipts	74	...	195,027	...
"	33B	Expenditure	75	...	...	670,845
Education	34	Receipts and Expenditure	79	...	225,205	1,291,811
Ecclesiastical	35	Expenditure	80	...	...	159,122
Medical	36A	Receipts	81	...	59,952	...
"	36B	Expenditure	81	...	...	764,945
Political	37	Expenditure	82	...	...	684,660
Scientific and other Minor Departments	38A	Receipts	84	...	93,415	...
"	38B	Expenditure	85	...	...	448,502
		TOTAL	..	...	1,495,742	12,906,364

No. 30.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION, for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salary of Governor General	25,080	...	...	...	...	...	...	...	...	25,080	
Salaries of Governors	...	...	...	...	...	...	...	12,000	12,000	24,000	
" of Lieutenant-Governors	...	...	...	...	9,600	9,746	9,774	...	...	29,120	
" of Chief Commissioners, including Salary, Establishments, &c. } " of Commissioner in Sindh	...	4,884	6,004	4,835	1,357	...	...	...	10,991	28,071	
Staff and Household Charges	28,090	616	1,547	574	2,469	4,230	2,835	(b)14,336	(b)18,010	72,707	
Durbar Fund	(a)16,526	...	...	...	...	...	...	...	...	16,526	195,504
Salaries of Members of Executive Council	40,844	...	...	...	...	...	...	12,680	12,489	66,013	
Legislative Council	18,884	...	...	...	2,295	263	...	1,335	...	22,777	
Military Secretary	40,498	...	...	...	...	...	672	6,454	7,833	55,457	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30A)	143,350	8,083	20,698	7,882	46,338	31,665	19,952	27,931	35,382	341,281	
Tour Charges (as per Details in Account No. 30B)	14,529	1,318	442	723	3,436	3,630	5,936	253	969	31,236	516,764
Salaries, Establishment, and Contingencies of:											
Board of Revenue	...	...	...	...	26,017	21,955	...	...	...	47,972	
Financial Commissioner	...	...	...	...	...	...	18,554	17,969	...	36,523	
Finance Commission	2,390	...	...	...	...	...	...	...	...	2,390	
Commissioners: Salaries, Establishments, &c.	149	20,898	22,058	5,713	54,499	55,731	34,988	...	22,871	216,907	303,792
Salaries, Establishment, and Contingencies of:											
Comptroller General	38,289	...	...	...	...	...	...	...	...	38,289	
Accountant General, Public Works Department	23,022	...	...	...	...	...	...	...	...	23,022	
Accountants General and Comptrollers	...	7,353	12,753	5,107	34,006	22,725	16,855	24,183	26,802	149,784	
Paper Currency Office	10,905	55	1,660	...	...	1,482	1,174	2,568	8,258	26,102	
Reserve Treasury	541	...	...	...	...	...	...	192	...	733	
Allowances to Presidency Banks	17,242	...	...	...	1,437	...	...	4,292	11,751	34,722	272,652
General Establishment of Local Funds (including Wards' Establishment)	24	3,374	874	...	17,907	5,739	11,801	19,780	10,458	69,957	
Press Commission	1,061	...	...	...	...	...	...	...	...	1,061	
Upper Burma Charges	...	...	29,791	...	...	...	...	...	...	29,791	100,809
TOTAL CHARGES IN INDIA . Rx.	421,424	46,581	95,827	24,834	199,361	157,166	122,541	143,973	177,814		1,389,521
CHARGES IN ENGLAND:											
Salaries of the Secretary of State and Council for India and Establishment										137,621	
Auditor and Assistants under Act 21 and 22 Vict., C. 106, S. 52										6,324	
Store Department: Wages of labourers &c.										27,052	
Bank of England and Bank of Ireland for management of Debt										57,666	
Law Charges, Postage of Despatches, and Telegrams to India										9,099	
Cost of Books and Newspapers supplied to India, not invoiced as stores										557	
Deputation Allowance of an Officer from India as Member of the Royal Commission on Gold and Silver Currency										2,503	
Expenses incurred in the Codification of the Law of Torts										105	
Office Contingencies										10,894	
										251,821	
STORES FOR INDIA:											
Currency Notes, &c.										16,037	£ 267,858
EXCHANGE ON CHARGES IN ENGLAND . Rx.											112,556
TOTAL GENERAL ADMINISTRATION CHARGES . Rx.											1,769,935

(a) Includes charges against Additional Grant of Rx. 3,000 formerly taken under Tour Allowances. (b) Includes Expenditure from Contract allowance, viz., Rx. 9,000 in Madras and Rx. 9,175 in Bombay.

No. 30A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1888.

	Rx.	Rx.
INDIA, GENERAL.		
Secretariats:		
Financial Department	31,237	
Home Department	22,265	
Foreign Department	42,266	
Revenue and Agricultural Department	18,132	
Translator's Department	734	
Public Works Department	28,716	
		143,350
CENTRAL PROVINCES.		
Secretary to the Chief Commissioner:		
Salary, Establishment, and Contingent Charges		8,083
BURMA.		
Secretary to the Chief Commissioner:		
Salary, Establishment, and Contingent Charges		20,698
ASSAM.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		7,882
BENGAL.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		46,338
NORTH-WESTERN PROVINCES AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		31,665
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		19,952
MADRAS.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		27,931
BOMBAY.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		35,382
TOTAL CHARGES UNDER SECRETARIATS, &c. . Rx.		341,281

No. 30B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tour and Extra Allowances to Clerks and Servants	17	...	...	...	3,436	...	...	...	...	3,453
Travelling Allowances	5,415	482	354	546	...	354	317	253	...	7,721
Special Train	1,437	...	...	...	...	...	...	...	...	1,437
Posting, Bullock Train, and Railway Train hire	...	...	...	...	...	1,954	...	...	...	1,954
Purchase and Repair of Tents, and Camp Establishment & Furniture	113	178	...	9	...	193	...	...	...	493
Miscellaneous	7,547	658	88	168	...	1,129	5,566	...	221	15,377
Keep of Elephants	...	...	...	...	...	...	53	...	...	53
Staff and Household of Governor	...	...	...	...	...	...	...	...	748	748
TOTAL TOUR CHARGES . Rx.	14,529	1,318	442	723	3,436	3,630	5,936	253	969	31,236

No. 30 C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT, for the Year ended 31st March 1888.

	Rx.	Rx.
RECEIPTS:		
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Section 19, Act No. XX, 1882—*see* Account No. 24, page 46, Interest Receipts.	250,090	
Miscellaneous Receipts	918	
TOTAL RECEIPTS . Rx.		251,008

Note.—Amount of Securities held on the 31st March 1888 was as follows:—

	Amount.	Cost Price.
	R	R a. p.
4 per cent.	6,20,21,700	5,94,90,029 0 4
4½ per cent.	5,00,000	5,00,000 0 0
	6,25,21,700	5,99,90,029 0 4

	Rx.	Rx.
CHARGES:		
Salaries and Charges of the several Currency Offices	23,804	
Repairs of Buildings and other Public Works Charges connected with the Department	161	
Value of Stationery supplied	329	
Value of Printing executed by Government Press	386	
House, Lighting, Police, and Water Rates	613	
Cost of Note Forms received from England, including Freight	13,098	
Pensions	1,143	
Service Telegrams	163	
Purchase of Service Stamps	205	
Cost of Chests, Bags, and Locks	252	
Charges for Remittance	106	
Contingencies	977	
Dead Stock (Cost of Office Furniture, &c.)	139	
Travelling Allowances	172	
TOTAL CHARGES . Rx.		41,548
NET PROFIT IN 1887-88 . Rx.		209,460

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE, for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Courts of Law :	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale proceeds of Unclaimed and Escheated Property	1,451	1,325	1,477	1,282	2,755	2,249	1,755	1,517	2,837	16,648
Court Fees realized in Cash	164	398	10	532	2,241	19,363	1,061	2,101	1,673	27,543
Pleadership Examination Fees	...	32	...	130	1,734	1,023	...	537	7	3,463
General Fees, Fines, and Forfeitures	4,090	9,901	28,500	6,581	68,788	27,694	38,416	40,945	25,373	250,288
Miscellaneous Fees and Fines :										
Record Room Receipts	...	...	...	...	...	737	459	...	...	1,196
Other Receipts	...	138	44	...	...	...	...	125	1	308
Miscellaneous	•53	300	222	89	1,907	345	157	565	2,063	5,701
Jails :										
Sale Proceeds of Jail Manufactures	1,537	19,030	20,198	1,177	70,592	26,298	18,085	13,874	9,612	180,403
Receipts on account of Thuggee School of Industry	...	10,672	...	...	...	...	...	...	...	10,672
Hire of Convicts	184	64	749	5,472	...	5,463	5,768	593	6,985	25,278
Convict Settlement at Port Blair	26,008	...	...	...	...	...	...	...	...	26,008
Other Jail Receipts	1,945	159	706	...	436	311	172	443	1,958	6,130
Upper Burma Receipts	...	...	18,212	...	...	...	...	...	...	18,212
TOTAL RECEIPTS UNDER LAW AND JUSTICE . Rx.	35,432	42,019	70,[illegible]8	15,263	148,453	83,483	65,873	60,700	50,509	571,850

No. 31B.—ACCOUNT of CHARGES under LAW AND JUSTICE, for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.*
Courts of Law:										
Salaries, Establishments and Contingencies of:—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
High Courts (as per details in Account No. 31C)	...	...	...	...	105,949	35,881	...	49,181	64,764	255,775
Chief Court (as per ditto ditto ditto)	...	...	...	...	...	...	29,025	...	...	29,025
Judicial Commissioner	504	5,931	5,159	86	...	6,806	...	...	4,263	22,749
Recorder	...	...	10,310	...	...	...	...	...	...	10,310
Law Officers	320	33	4,529	598	26,038	7,490	3,832	11,816	15,279	69,935
Administrator General	...	...	...	...	...	...	...	360	300	660
Civil and Sessions Courts (as per details in Account No 31D)	8,218	2,360	3,694	13,378	404,420	208,172	117,407	226,495	187,860	1,172,004
Criminal Courts (as per details in Account No. 31E)	12,362	59,994	82,705	36,581	202,915	150,207	121,778	90,314	128,425	885,281
Coroner's Court	...	...	...	...	1,306	...	...	1,439	1,307	4,052
Presidency Magistrates	...	...	...	...	5,891	...	...	4,927	8,509	19,327
Courts of Small Causes	456	3,704	2,972	...	20,598	6,602	3,648	8,184	22,958	69,122
Compensation Pay of Covenanted Civilians	...	...	...	...	...	743	...	...	...	743
Sub-Divisional Establishments	...	...	..	...	11,768	...	...	...	...	11,768
Pleadership Examination charges	...	3	...	10	497	2,068	...	348	48	2,974
Refunds	2,353	1,722	9,765	914	14,657	3,648	3,285	5,856	2,827	45,027
Upper Burma Charges	...	...	51,656	...	...	...	...	...	...	51,656
Jails:										
Jails (as per details in Account No. 31F)	7,199	51,398	71,138	9,762	153,104	106,639	86,918	86,282	54,241	626,681
Convict charges at Port Blair and Nicobars (as per details in Account No. 31G)	127,302	...	...	...	...	...	...	...	...	127,302
Convict charges at Straits Settlements	784	...	...	...	...	...	...	...	...	784
Refunds	...	...	12	...	5	3	9	...	110	139
Upper Burma Charges	...	...	16,966	...	...	...	...	...	...	16,966
TOTAL CHARGES IN INDIA . Rx.	159,498	125,145	258,906	61,329	947,148	528,259	365,902	485,202	490,891	3,422,280

CHARGES IN ENGLAND:	£	
Expenses incurred in attempting to obtain the extradition from the United States of a person charged with offences committed in India	152	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports	150	
	302	
Stores for India:		
Reports of Indian Appeal Cases for 1887, &c.—	151	
		£ 453
EXCHANGE ON CHARGES IN ENGLAND	Rx.	190
TOTAL CHARGES UNDER LAW AND JUSTICE	Rx.	3,422,923

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1888.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salaries of Judges	55,368	23,567	19,010	24,553	32,259	154,757
Appellate Branch—Establishment and Contingencies	28,796	12,314	10,015	15,314	10,815	77,254
Original Branch—Establishment & Contingencies	21,785	...	...	9,314	21,690	52,789
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT . . . . . Rx.	105,949	35,881	29,025	49,181	64,764	284,800

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Judicial Commissioners, Subordinate Judges, and Moonsiffs	4,308	1,718	1,904	6,197	207,357	109,506	76,375	97,829	89,173	594,367
Establishment	1,582	631	1,099	2,964	89,058	50,253	14,979	59,115	43,632	263,313
Ditto Judicial Record		...	...	...	19,576	6,360	...	...	...	25,936
Service of Processes	1,964	...	312	3,296	74,681	34,795	19,498	60,252	40,996	235,794
Travelling Allowances	38	11	69	84	2,910	1,058	1,390	774	4,255	10,589
Diet of Witnesses	61	...	132	95	1,331	902	...	2,541	2,254	7,316
Service Postage	21	...	...	64	2,383	1,291	1,977	768	1,702	8,206
Contingent Charges	244	...	178	678	7,124	4,007	3,188	5,216	5,771	26,406
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	77	77
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS . Rx.	8,218	2,360	3,694	13,378	404,420	208,172	117,407	226,495	187,860	1,172,004

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Part* of Salaries of Magistrates and Deputy Commissioners	1,918	16,650	15,092	9,469	48,972	51,341	33,447	11,220	25,588	213,697
Part* of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, &c.	1,454	11,301	26,516	11,855	76,046	31,544	27,567	15,446	36,836	238,565
Salaries of Cantonment, City, and Railway Magistrates, &c.	4,494	1,898	375	...	4,232	13,780	7,538	762	4,719	37,798
Deputation Allowance not caused by absence of Officers	...	...	...	...	...	...	420	...	...	420
Establishments	2,929	17,263	18,252	10,715	45,201	34,193	33,470	47,616	38,904	248,543
Travelling Allowance	542	1,177	4,991	1,512	8,126	4,033	3,351	6,556	13,062	43,950
Diet and Road Money to Witnesses	123	2,436	5,691	205	1,750	6,583	5,532	2,709	4,279	29,308
Service of Processes	...	6,612	8,797	547	10,195	...	...	152	...	26,303
Service Postage	172	1,039	334	691	1,851	1,935	5,402	926	3,174	15,524
Other Contingencies	730	1,618	2,657	1,587	6,542	6,798	5,051	4,927	767	30,677
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	496	496
TOTAL CHARGES UNDER CRIMINAL COURTS . . . . Rx.	12,362	59,994	82,705	36,581	202,915	150,207	121,778	90,314	128,425	885,281

* The remaining part is charged under "Land Revenue."

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Inspection and General Superintendence	...	...	2,499	604	5,524	4,207	3,104	3,744	2,610	22,292
Presidency Jails	...	...	...	...	7,895	...	...	6,995	6,984	21,874
Central Jails	...	15,418	35,307	...	33,772	32,999	9,495	32,110	5,808	164,909
District Jails	4,301	8,126	16,753	5,563	39,866	46,073	47,949	21,027	25,477	215,135
Lock-ups	1,616	951	4,279	1,136	10,436	4,927	4,140	7,304	2,656	37,445
Convict Camps and Temporary Central Jails	...	...	...	940	...	...	7,137	...	3,569	11,646
School of Industry	...	2,328	1,042	...	2,710	...	...	...	...	6,080
Jail Manufactures	1,282	24,575	11,258	1,519	52,901	18,433	14,147	14,506	6,683	145,304
Charges for Transportation of Convicts	...	...	...	...	...	...	946	596	444	1,986
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	10	10
TOTAL CHARGES UNDER JAILS . Rx.	7,199	51,398	71,138	9,762	153,104	106,639	86,918	86,282	54,241	626,681

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBAR for the Year ended 31st March 1888.

INDIA, GENERAL.	Rx.	Rx.
Salary and Establishment of the Superintendent, including Judicial Establishment	11,550	
Police Establishment	13,266	
Medical, Commissariat, and other Establishments	10,031	
Ecclesiastical Establishment, Chaplain	33	
Commissariat Supplies	50,912	
Stores, Clothing, Tools, &c.	6,187	
Passage and Subsistence Money to Convicts	16,331	
Freight	11,449	
Miscellaneous Services, Supplies, and Contingencies	7,543	
		127,302
TOTAL CONVICT CHARGES AT PORT BLAIR, &c. . Rx.		127,302

No. 32.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE, for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts from Railway Companies on account of Railway Police	6,329	...	...	...	...	...	79	96	...	6,504
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	1	1,042	16,323	93	1,105	2,366	4,337	1,909	7,790	34,966
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	...	730	...	...	...	6,294	54,278	1,553	5,551	68,406
Presidency Police	...	...	...	...	...	...	...	...	10,981	10,981
Recoveries on account of Village Police	...	...	...	...	11,733	...	7	...	477	12,217
Fees, Fines, and Forfeitures	566	14,256	4,193	6,903	54,775	24,344	10,439	28,613	24,811	168,900
Cash Receipts under Act XXXI of 1860 (Arms Act)	...	...	9	...	...	23	76	...	23	131
Contributions for Pensions	59	274	59	10	316	450	84	138	117	1,507
Miscellaneous	482	278	1,293	4,007	9,744	1,895	623	3,919	5,676	27,917
Upper Burma Receipts	...	...	18,764	...	...	...	...	...	...	18,764
TOTAL POLICE RECEIPTS . Rx.	7,437	16,580	40,641	11,013	77,673	35,372	69,923	36,228	55,426	350,293
CHARGES.										
Presidency Police	...	...	...	...	31,699	...	...	21,630	30,127	83,456
Provincial Superintending Officers of the District Police	...	3,719	4,056	3,209	11,663	12,771	13,397	11,206	4,317	64,338
District Executive Force:										
District Superintendents and Assistants	2,374	17,333	22,493	5,668	48,712	37,156	34,385	31,442	22,079	221,642
Inspectors, Constables, &c.	23,433	83,167	175,299	26,941	261,082	271,372	180,371	238,858	238,362	1,498,885
Office and other Establishments	441	2,651	147	1,302	16,900	75	380	...	10,595	32,491
Police Hospitals, Establishments and Charges	145	1,133	17	317	1,557	2,054	...	3,182	628	9,033
Clothing	1,218	4,794	13,262	2,009	13,361	22,180	6,782	13,323	4,190	81,119
Arms and Accoutrements	283	1,539	7,207	112	516	2,646	1,644	3,444	6,125	23,516
Miscellaneous	3,545	11,203	37,946	4,867	42,445	20,151	18,164	35,467	32,136	205,924
TOTAL DISTRICT EXECUTIVE FORCE . Rx.	31,439	121,820	256,371	41,216	384,573	355,634	241,726	325,716	314,115	2,072,610
Railway Police	13,747	1,582	...	89	9,790	3,147	12,799	485	9,529	51,168
Municipal Police	...	...	...	...	...	...	53,814	...	1,365	55,179
Village Police	...	...	32,469	112	14,041	247,114	...	635	108,211	402,582
Guards for the Customs, and Salt Departments	...	...	...	...	...	...	...	2,645	...	2,645
Special Police	...	1,360	35,707	49,591	19,886	2,673	13,231	...	60,926	183,374
Cattle Pounds	362	4,861	285	1,942	2,208	6,054	2,802	19,705	9,142	47,361
Steam Boiler Inspection Establishment and Charges	...	...	724	...	1,307	...	...	...	1,040	3,071
Thuggee and Dacoity	9,570	...	...	...	...	26	...	...	...	9,596
Miscellaneous	...	...	26	...	...	7	...	...	...	33
Refunds	1	64	100	50	7,984	251	194	4	351	8,999
Upper Burma Charges	...	...	709,209	...	...	...	...	...	...	709,209
TOTAL POLICE CHARGES . Rx.	55,119	133,406	1,038,947	96,209	483,151	627,677	337,963	382,026	539,123	3,693,621

No. 33A.—ACCOUNT of MARINE RECEIPTS, for the Year ended 31st March 1888.

RECEIPTS.	India, General.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Pilotage Receipts	...	...	...	86,380	1,384	606	88,370
Dockyard Services and Supplies to Private Individuals, &c.:							
Hire of Docks, Warp Boats, &c., including Docking Fees	704	...	...	...	...	...	704
Cost of Work executed for other Governments and Departments and for Ships of the Royal Navy	51,202	...	...	...	...	...	51,202
Ditto for Port and Local Funds and for Private Individuals	1,990	...	...	...	...	...	1,990
Value of Water supplied to Ships of the Royal Navy and Vessels of other Departments	1,851	...	...	...	...	...	1,851
Hire of Vessels	10	...	...	...	...	...	10
Sale Proceeds of Vessels and Stores:							
Sale Proceeds of Vessels	6,491	...	...	...	...	...	6,491
Sale Proceeds of condemned stores	1,534	...	...	106	...	...	1,640
Miscellaneous	...	86	1	...	...	...	87
Registration and other Fees:							
Fees realized at the Shipping Office	...	81	...	2,292	...	4,611	6,984
Examination Fees	...	...	2	287	...	...	289
Fees under Merchant Seamen's Act of 1854	...	...	...	4	...	...	4
Freight, Passage and Tonnage	178	1,902	268	...	...	...	2,348
Miscellaneous:							
Cost of Repairs and Coal supplied to Her Majesty's Ships of War in the Indian Seas	6,996	...	...	...	...	...	6,996
Deductions for Mess Money	...	...	...	1,358	...	...	1,358
Coast Light Dues	...	20,816	...	...	...	...	20,816
Other Items	2,298	80	42	583	...	884	3,887
TOTAL MARINE RECEIPTS . Rx.	73,254	22,965	313	91,010	1,384	6,101	195,027

No. 33 B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1888.

IMPERIAL CHARGES:—INDIA, GENERAL.

GENERAL SUPERVISION AND ACCOUNTS.	Salaries and Establishments.	Contingencies.	Rx.
	Rx.	Rx.	
Naval Commander-in-Chief, India Station	1,000	...	1,000
Director and Deputy Director of Indian Marine	8,582	507	
Marine Section, Controller of Military Accounts	433	8	
Examiner of Marine Accounts	5,701	75	
	14,716	590	15,306

MARINE SURVEY ESTABLISHMENTS.	Salaries and Establishments.	Contingencies.	Rx.
Superintendent, Scientific and other Officers	9,797	720 (Superintendent and Office Establishment together)	
Office Establishment	515		
	10,312	720	11,032

MISCELLANEOUS SHORE ESTABLISHMENTS.	Salaries and Establishments.	Contingencies.	Total.	Rx.
Agent for Government Consignments, Calcutta	1,700	106	1,806	
Charges for landing stores for other Departments			5,221	
			7,027	
Deduct—Recoveries for stores landed for other Departments			6,239	
			788	
Perim Light-house	382	632	1,014	
Miscellaneous	616	...	616	2,418

DOCKYARDS.	Kidderpore.	Bombay.	Rx.
Staff Officer and Transport Department	1,152	1,731	
Constructor's Department	456	837	
Factory Branch	2,369	2,780	
Builder's Branch	753	2,226	
Marine Storekeeper's Department	2,732	3,386	
Accountant's Office	1,012	2,895	
Dockyard Dispensary	81	218	
Wages of Artificers and Labourers	21,620	26,739	
Miscellaneous	405	185	
	30,580	40,997	71,577

SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.

Harbour and Sea-going Vessels.

Net Tonnage.	Nominal Horse-Power.			Rx.
1,160	250	Steam Troop-ship "Tenasserim"	5,444	
512	70	Troop-ship "Amberwitch"	771	
394	150	Steamer "Enterprise"	3,651	
1,701	460	Troop-ship "Clive"	6,896	
1,370	200	Troop-ship "Canning"	5,540	
40	25	Steamer "Nancowry"	1,099	
366	150	Gun Boat "Quangtung"	3,801	
714	200	Turret-vessel "Abyssinia"	1,456	
745	250	Ditto "Magdala"	2,204	
...	...	Troopship "Dalhousie"	4,720	
...	...	Despatch Vessel "Lawrence"	3,850	
		Contingencies	409	39,841

Carried forward . Rx.	39,841
	101,333

No. 33B.—ACCOUNT OF MARINE CHARGES, for the Year ended 31st March 1888—*continued.*

*Net Tonnage.	Nominal Horse-power.	IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	Rx.	Rx.
		Brought forward	...	101,333
		SALARIES AND ALLOWANCES, &c.—Brought forward	...	39,841
		Inland Steamers and Flats.		
110	90	Steamer "Jaboona"	2,252	
86	50	Steamer "Comet"	1,979	
131	120	Steamer "Sir William Peel"	2,535	
400	...	Troop Flat "Ganges"	493	
108	60	Steamer "Tigris"	245	
...	...	Sladen	2,198	
338	150	Steamer "Irrawaddy"	2,457	
360	...	Troop Flat "Gogra"	177	
98	90	Steamer "Koladyne"	1,756	
47	...	Yacht Flat "Sonamukhi"	472	
		Contingencies	228	
				14,792
		Marine Survey.		
339	165	Steam-cutter "Investigator"	2,902	
		Survey Party No. 1	542	
		Do. No. 2	146	
		Contingencies	259	
				3,849
		Hulks.		
768	...	"Auckland"	764	
209	...	"Koel"	720	
1,031	...	"Semiramis"	710	
		Contingencies	15	
				2,209
		Small Steamers and Launches.		
		Bhamo	1,921	
		George	856	
		Pagan	1,933	
		Patrick	860	
		Torpedo Flotilla, Bombay	558	
		Do., Calcutta	270	
		Do., Karachi	381	
		Do., Rangoon	660	
		Contingencies	91	
				7,530
		Viceroy's Yacht Establishment and Contingencies	740	
		Lieutenant-Governor's Yacht Establishment and Contingencies	501	
				1,241
		Yard Crafts.		
		Yard Craft, Calcutta	873	
		Ditto, Bombay	3,817	
				4,690
		General duty, Calcutta	...	368
		Ditto, Burma	...	6,746
				81,266
		VICTUALLING OF OFFICERS AND MEN AFLOAT.		
		Purchase of Provisions for European and Native Crews	21,213	
		Allowances in lieu of Provisions	4,517	
				25,730
		PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS AND OUTFIT OF SHIPS AND VESSELS.		
		Timber and Spars	4,718	
		Metals, Machinery, and Stores	4,095	
		Freight, Carriage, and Stowage	3,978	
		Coals and other Fuel	43,859	
		Marine Steam-Engines and Gear	52	
		Paint Materials, Hemp, Canvas, Rope, &c.	22,189	
			78,891	
		Deduct—Value of Supplies to other Departments	9,417	
				69,474
		PURCHASE AND HIRE OF SHIPS.		
		Purchase of Ships	16,796	
		Hire of Ships	17,018	
				33,814
		Carried forward . Rx.		311,617

No. 33B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1888 —*continued.*

IMPERIAL CHARGES:—INDIA, GENERAL —*continued.*	Rx.	Rx.	Rx.
Brought forward	...	311,617	
MISCELLANEOUS.			
Piloting and towing, &c., Indian Government Ships	3,978		
Passage and Conveyance of Officers and Men	3,126		
Allowance to Marine Officers for passing in Oriental languages	36		
Repair and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Indian Government Ships at out-stations	12,094		
Medical Stores	197		
Freight on Europe Stores	3,589		
Miscellaneous	6,934		
		29,954	
		341,571	
Deduct—Amount debited to the Military Department for Stores, Coal, landing and embarking Troops, &c.		8,150	
			333,421

PROVINCIAL CHARGES (*SEE DETAILS NEXT PAGE*).

	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.	
	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	3,976	375	7,376	292	60	12,079	
VICTUALLING OF OFFICERS AND MEN AFLOAT	...	...	1,390	...	...	1,390	
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS	5,747	469	7,272	...	...	13,488	
PURCHASE AND HIRE OF SHIPS AND VESSELS	801	...	680	...	...	1,481	
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS	...	92	58,434	1,384	299	60,209	
MARINE ESTABLISHMENTS	841	...	6,727	998	1,920	10,486	
SUBSIDIES TO STEAM-BOAT COMPANIES	7,247	5,792	4,792	...	...	17,831	
MISCELLANEOUS—							
OTHER MISCELLANEOUS CHARGES	1,710	10	4,756	...	279	6,755	
STATE YACHT ESTABLISHMENTS	...	...	145	...	...	145	
LIGHT-HOUSES AND LIGHT-SHIPS	11,023	...	...	...	...	11,023	
REFUNDS	128	...	88	...	15	231	
TOTAL PROVINCIAL CHARGES IN INDIA	31,473	6,738	91,660	2,674	2,573		135,118
TOTAL CHARGES IN INDIA : Rx.							468,539

CHARGES IN ENGLAND:

	£	£	£
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas		70,735	
Expenses incurred in connection with the despatch to India of the new Indian Government Steamers "Lawrence," "Dalhousie," "Muzbee" and "Tamil"		249	
Allowances of Marine Officers whilst attending Torpedo and Gunnery classes		325	
Pay and passages of Marine Officers, of Leadsman apprentices in the Bengal Pilot Service, &c.		1,401	
			72,710
Stores for India:			
For Bengal: Coals	606		
Miscellaneous Stores	26,354		
		26,960	
For Madras: Miscellaneous Stores	...	18	
For Bombay: Coals	20,782		
Miscellaneous Stores	21,978		
		42,760	
			69,738

	£	142,448
EXCHANGE ON CHARGES IN ENGLAND	Rx.	59,858
TOTAL MARINE CHARGES	Rx.	670,845

No. 33B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1888—*contd.*

Net Tonnage.	Nominal Horse-Power.	DETAILS OF PROVINCIAL CHARGES.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
			Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.						
		Sea-going Vessels in Commission.						
200	60	Steamer "Paletwa"	734	...	...	...	...	734
200	60	" "Mayu"	715	...	...	...	...	715
		Sandoway Packet Service	415	...	...	...	...	415
		Pilot Vessels.						
		P. V. "Cassandra"	...	...	1,250	...	...	1,250
		" "Coleroon"	...	...	1,302	...	...	1,302
		" "Sarasvati"	...	...	1,474	...	...	1,474
		" "Seventh Crew"	...	...	403	...	...	403
		" "Extra Crew"	...	...	83	...	...	83
		Steamer "Undaunted"	...	...	2,669	...	...	2,669
		Inland Steamers and Flats.						
1,000	25	Steamer "Lark"	...	228	...	...	...	228
19	65	Steam Launch "Cygnet"	...	147	...	...	...	147
		" "Murial"	...	...	121	...	...	121
		" "Active"	...	...	74	...	...	74
		Steamer "Margaret Northcote"	...	...	...	292	...	292
414	250	Steam Tug "Manora"	...	...	...	...	60	60
		Steam Launch Establishment and Contingencies	2,112	...	...	...	...	2,112
		TOTAL SALARIES, &c. . Rx.	3,976	375	7,376	292	60	12,079
		PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.						
		Branch, Master, and Mate Pilots' Allowances	...	...	5,854	...	108	5,962
		Volunteers' and Leadsmen's Allowances	...	...	1,980	...	...	1,980
		Pilotage Allowance, Free List }	...	92 {	30,889	} ...	...	48,716
		Pilotage Allowance, Licensed List }			17,735			
		Pilot Vessels	...	...	...	789	114	903
		Surgeon at the Sand Heads	...	...	371	...	...	371
		Mess, Passage, and Miscellaneous	...	...	1,605	595	77	2,277
		TOTAL PILOTAGE, &C. . Rx.	...	92	58,434	1,384	299	60,209
		MARINE ESTABLISHMENTS.						
		Port Officer's Department	786	...	4,318	...	...	5,104
		Agent for Government Consignment	...	...	...	315	...	315
		Shipping Office	...	...	2,151	...	1,870	4,021
		Marine Court	55	...	258	...	50	363
		Establishment and Miscellaneous	...	...	...	683	...	683
		TOTAL MARINE ESTABLISHMENTS . Rx.	841	...	6,727	998	1,920	10,486
		OTHER MISCELLANEOUS CHARGES.						
		Shipping Fees and Sundries	...	...	63	...	...	63
		Hire of Moorings for Sea-going and Inland Vessels	...	...	1,579	...	...	1,579
		Allowance to Port Commissioners for collecting Marine Dues	...	...	280	...	...	280
		Contribution to Port Funds	1,526	...	2,000	...	...	3,526
		Life Boat Establishment	...	...	91	...	...	91
		Harbour Master's Fees for Sea-going and Inland Vessels	...	...	130	...	...	130
		Fees to Masters of Merchant Vessels for sitting on Courts of Enquiry	...	...	252	...	...	252
		Life Boat at Alibag	...	...	...	...	215	215
		Miscellaneous	184	10	361	...	64	619
		TOTAL OTHER MISCELLANEOUS CHARGES . Rx.	1,710	10	4,756	...	279	6,755

No. 34.—ACCOUNTS of RECEIPTS and CHARGES under EDUCATION, for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
FEES	1,007	3,111	564	3,840	51,836	11,893	5,114	21,125	39,216	137,706
CONTRIBUTIONS	1,114	8,148	1,260	58	2,918	1,339	374	1,564	7,836	24,611
INCOME FROM ENDOWMENTS	...	...	...	...	375	60	...	305	...	740
MISCELLANEOUS	7	511	150	245	17,380	3,202	451	3,363	3,405	28,714
Sale proceeds of Books, &c.	39	3,448	547	7	14	1,028	5,658	4,185	18,508	33,434
TOTAL RECEIPTS under EDUCATION . Rx.	2,167	15,218	2,521	4,150	72,523	17,522	11,597	30,542	68,965	225,205
CHARGES.										
DIRECTOR OF PUBLIC INSTRUCTION:										
Salary	...	2,155	1,768	...	2,880	2,304	2,400	2,670	3,000	17,177
Establishment and Contingencies	...	943	809	...	2,735	1,576	1,638	1,853	1,285	10,839
INSPECTORS:										
Salary	423	5,461	5,253	3,269	22,764	15,385	10,000	19,143	12,499	94,197
Establishment and Contingencies	483	2,833	981	2,095	10,821	7,534	4,447	14,774	8,675	52,643
UNIVERSITY	...	...	...	...	...	177	3,195	...	1,500	4,872
GOVT. COLLEGES—General	3,731	1,624	...	...	44,407	11,210	4,780	19,897	14,939	100,588
GOVT. COLLEGES—Professional	...	...	...	...	10,458	...	...	2,345	11,315	24,118
GOVT. SCHOOLS—GENERAL:										
Secondary	2,961	11,241	1,526	7,768	162,758	27,364	7,872	14,477	35,733	271,700
Primary	2,121	22,993	397	...	123	66,468	28,377	22,882	113,517	256,878
Contribution to Schools	...	...	5,455	...	...	...	15,344	900	16,221	37,988
GOVERNMENT SCHOOLS—SPECIAL:										
Training Schools	318	3,124	3,195	1,871	6,724	4,226	5,595	12,864	6,276	44,193
Technical Schools	...	...	947	405	4,040	...	1,449	9,255	5,861	21,957
Other Schools	...	...	...	...	1,691	...	...	935	...	2,626
GRANTS-IN-AID	7,756	4,935	10,796	13,894	39,783	9,776	27,158	30,722	17,292	162,112
Payments by Results	...	3,687	4,451	...	15,519	20,960	...	31,699	17,209	93,525
SCHOLARSHIPS	487	2,653	1,731	1,956	23,797	5,657	4,969	1,484	5,634	48,368
MISCELLANEOUS	137	281	7,345	551	1,817	4,824	2,343	3,660	1,369	22,327
Government Book Depôt	...	2,862	524	...	...	...	...	1,963	14,640	19,989
Grants for Encouragement of Literature	...	38	161	248	1,011	647	136	187	616	3,044
REFUNDS	9	119	5	...	746	7	3	521	374	1,784
TOTAL CHARGES IN INDIA . Rx.	18,426	64,949	45,344	32,057	352,074	178,115	119,706	192,299	287,955	1,290,925
CHARGES IN ENGLAND:									£	
Passage to India of an Educational Officer on appointment									50	
Scholarships to enable Natives of India to pursue their education in England									574	624
EXCHANGE ON CHARGES IN ENGLAND								...	Rx	262
TOTAL CHARGES under EDUCATION . Rx.										1,291,811

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Church of England:										
Stipend of the Bishop	4,598	...	1,040	...	...	...	...	2,560	2,560	10,758
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service).	7,386	3,655	3,002	1,153	12,191	16,928	16,490	21,801	17,740	100,346
Establishments	434	204	275	43	803	696	708	1,550	1,227	5,940
Church of Scotland: (*a*)										
Pay of Chaplains and Registrars	592	...	264	...	1,006	1,247	1,841	1,836	2,483	9,269
Establishments	41	...	...	...	222	41	8	142	120	574
Church of Rome:										
Allowances to Bishops and Priests, &c. (*a*)	82	...	396	...	853	402	...	...	1,997	3,730
Allowances to other Clergymen	292	...	...	...	...	...	...	345	50	687
Contingent Charges (including Travelling Allowances, House Rent, Petty Construction and Repairs, &c.).	2,356	686	922	322	2,631	3,166	3,399	3,852	4,042	21,376
Charges for Cemeteries	207	194	215	92	542	706	554	959	832	4,301
Upper Burma Charges	...	...	1,360	...	...	...	...	...	...	1,360
TOTAL CHARGES IN INDIA (*a*) . Rx.	15,988	4,739	7,474	1,610	18,248	23,186	23,000	33,045	31,051	158,341

CHARGES IN ENGLAND:		
Passage to India of Chaplains on appointment	£	550
EXCHANGE ON CHARGES IN ENGLAND	Rx.	231
TOTAL ECCLESIASTICAL CHARGES (*a*)	Rx.	159,122

(*a*) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments, which are treated as Army expenditure and included in Account No. 63, page 157.

No. 36 A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1888.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Medical College and School Fees	...	...	...	...	2,427	...	27	1,561	2,845	6,860
Hospital Receipts	...	...	11	...	5,638	45	489	849	1,879	8,911
Lunatic Asylum Receipts	...	220	1,239	29	2,527	361	1,117	1,366	1,181	8,040
Sale of Medical Stores	...	...	...	17	1	17	124	208	48	415
Income from Endowments	...	...	...	...	99	384	...	72	...	555
Contributions	439	594	44	...	3,303	10,030	899	8,934	3,014	27,257
Miscellaneous	99	56	39	75	524	758	927	848	638	3,964
Upper Burma Receipts	...	...	25	...	...	...	...	...	...	25
TOTAL RECEIPTS IN INDIA . Rx.	538	870	1,358	121	14,519	11,595	3,583	13,838	9,605	56,027

RECEIPTS IN ENGLAND:

	£	
Royal India Lunatic Asylum, Ealing: Pay, pensions, &c., of inmates, appropriated to their maintenance, sale of farm produce, &c.	2,616	
Receipts on account of the maintenance of two lunatics in Broadmoor Asylum, &c.	148	£ 2,764
EXCHANGE ON RECEIPTS IN ENGLAND		Rx. 1,161
TOTAL MEDICAL RECEIPTS . Rx.		59,952

No. 36 B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1888.

CHARGES.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Medical Establishment	10,526	18,225	10,780	9,734	47,545	41,363	30,093	43,606	27,043	238,915
Hospitals and Dispensaries	2,890	7,242	2,625	6,387	40,774	38,576	25,156	72,162	60,220	256,032
Sanitation and Vaccination	6,073	3,956	2,544	1,537	17,518	15,213	9,839	(a)21,280	26,028	103,988
Grants for Medical purposes	1,440	156	2,220	192	301	471	...	1,371	343	6,494
Medical Schools and Colleges	...	...	304	...	24,421	2,414	9,633	15,813	17,179	69,764
Lunatic Asylum	830	1,731	2,300	649	10,798	6,208	3,531	8,800	10,821	45,668
Lock Hospital	...	...	1,052	...	1,009	...	...	1,379	2,222	5,662
Chemical Examiner's Department	...	...	336	...	2,896	358	154	1,521	2,624	7,889
Refunds	1	...	1	...	44	9	141	120	58	374
Upper Burma Charges	...	...	20,433	...	...	...	...	...	...	20,433
TOTAL CHARGES IN INDIA . Rx.	21,760	31,310	42,595	18,499	145,306	104,612	78,547	166,052	146,538	755,219

CHARGES IN ENGLAND:

	£	
Royal India Lunatic Asylum, Ealing: Salaries and allowances of the Staff, board and clothing of the lunatics, and other expenses	6,469	
Maintenance of lunatics elsewhere than in the Royal India Lunatic Asylum	379	£ 6,848
EXCHANGE ON CHARGES IN ENGLAND		Rx. 2,878
TOTAL MEDICAL CHARGES . Rx.		764,945

(a) Of this, Rx. 1,080 is for the Health Officer's Department.

D.—Civil Department.

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IN INDIA.										
POLITICAL AGENTS:										
Residents and Political Agents, &c., at Native and Foreign Courts: Salaries	85,837	922	...	2,675	...	1,691	6,723	5,589	32,718	136,155
Establishments and Contingent Charges	77,995	...	76	1,384	...	685	5,278	2,556	25,341	113,315
CHARGES ON NORTH-WEST FRONTIER:										
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	464	...	...	464
Allowance to Khyber Tribes	...	...	...	...	...	...	9,473	...	...	9,473
Perso-Afghan Frontier Khorasan	19,189	...	...	...	...	...	...	...	...	19,189
Charges for Jezailchi Corps and Kohat Levies	...	...	...	...	...	...	9,597	...	...	9,597
Bori Valley Pass Service	1,380	...	...	...	...	...	...	...	...	1,380
Payments for Guarding Hill Passes	...	...	...	3	...	...	2,677	...	...	2,680
Beluchistan Charges:										
Beluchi Guard	4,722	...	...	...	...	...	...	...	...	4,722
Frontier Levies and Maintenance of Communication	36,666	...	...	...	...	...	...	...	...	36,666
POLITICAL SUBSIDIES:										
Political Subsidies	110,312	...	...	...	...	...	...	...	...	110,312
Moiety of Zanzibàr Subsidy	8,640	...	...	...	...	...	...	...	...	8,640
ENTERTAINMENT OF ENVOYS AND CHIEFS	3,839	...	107	353	129	...	3,278	...	1,667	9,373
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c.	8,415	...	58	88	3,242	1,484	1,531	...	5,674	20,492
REFUGEES AND STATE PRISONERS:										
Charges on account of the ex-Amir of Afghanistan	...	...	...	...	...	7,026	...	...	...	7,026
Charges in connection with ex-King Theebaw, Burma	...	...	...	...	...	...	...	...	4,457	4,457
Allowances for Maintenance of Ayub Khan and Hoshain Khan	12,131	...	...	...	...	...	...	...	...	12,131
Allowance to Refugee Princes	...	...	...	...	...	...	...	...	1,138	1,138
Allowance to Cabul Refugees	33,185	...	...	...	...	...	17,284	...	...	50,469
Allowance to General Gulam Haider Khan	315	...	...	...	...	...	...	...	...	315
Allowance to Linbin Prince and Suite	2,255	...	...	...	...	...	...	...	...	2,255
State Prisoners	...	...	672	...	578	1,949	15	757	121	4,092
Pensions and Gratuities	...	...	...	...	...	...	127	...	...	127

SPECIAL POLITICAL EXPENDITURE:										
Afghan Delimitation Commission	7,826	...	...	...	...	...	...	...	...	7,826
Thibet Mission	158	...	...	...	...	...	...	...	...	158
Hu Kong Valley Expedition	...	...	...	858	...	...	...	...	...	858
Mission to Sikhim	...	...	...	...	574	...	...	...	...	574
Gilgit Mission	...	...	...	...	...	...	1,997	...	...	1,997
Kashgar Mission	...	...	...	...	...	...	880	...	...	880
Viceregal Durbar at Peshawar	...	...	...	...	...	...	1,662	...	...	1,662
Special Political charges	...	...	...	...	...	...	1,593	...	...	1,593
EXPENDITURE AGAINST THE REVENUE OF BERBERA AND BHULAR	...	...	...	...	...	...	...	...	7,020	7,020
EXPENDITURE AGAINST THE REVENUE OF ZAILA	...	...	...	...	...	...	...	...	3,421	3,421
MISCELLANEOUS:										
Mhairwarrah Battalion	18,626	...	...	...	...	...	...	...	...	18,626
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	1,483	...	...	...	...	...	...	...	...	1,483
Annual Treaty allowance to Persian Government for Mekran Telegraph Line	1,176	...	...	...	...	...	...	...	...	1,176
Rewards to Native Chiefs for Political Services	187	...	...	...	...	...	400	...	...	587
Rewards for Intelligence and Assistance	8	...	12	...	...	...	1,152	...	1	1,173
Demarcation of Boundary and Trans-Frontier Surveys	...	4	...	183	28	166	25	123	34	563
Petty Construction and Repairs	...	...	...	6	...	...	...	...	...	6
Purchase and Repair of Insignia of India Order	6	...	...	...	...	...	...	...	...	6
Chapter of the Star of India	186	...	...	...	...	...	...	...	...	186
Rents, Rates, and Taxes	...	...	86	...	...	...	...	...	...	86
Allowance to Hostages	...	...	...	...	...	...	1,330	...	...	1,330
Sundry Charges	2,511	146	1,245	61	1,177	...	3,404	28	1,472	10,044
UPPER BURMA CHARGES	...	...	15,473	...	...	...	...	...	...	15,473
TOTAL CHARGES IN INDIA . Rx.	437,048	1,072	17,729	5,611	5,728	13,001	68,890	9,053	83,064	641,196

IN ENGLAND:	£	
Mission to the Court of Persia	10,000	
Her Majesty's Establishments in China	15,000	
Sum placed at the disposal of the Secretary of State for India for Secret Service	1,000	
Expenses in connection with the Afghan Boundary Commission	3,136	
Contribution towards the expenses of the Jeddah Consulate, expenses in connection with the visit to England of Indian Native Princes and others on the occasion of Her Majesty's Jubilee, &c.	1,271	
	30,407	
Stores for India: Presentation articles, &c.	197	
		£ 30,604
EXCHANGE ON CHARGES IN ENGLAND		Rx. 12,860
TOTAL CHARGES OF POLITICAL AGENCIES, &c. . Rx.		684,660

D.—Civil Department.

No. 38 A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1888.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
IN INDIA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories	7	165	95	...	25	1,514	552	315	1,402	4,075
Botanical and other public Garden Receipts	101	1,091	...	...	385	3,001	3,472	357	1,102	9,509
Cinchona Plantation Receipts	...	...	...	...	13,649	...	...	394	...	14,043
Receipts on account of Public Exhibitions and Fairs	123	217	...	...	74	5,171	3,783	28	362	9,758
Government Bull and Stallion Receipts	916	...	..	...	...	...	...	...	...	916
Veterinary Receipts	...	...	45	...	...	...	103	31	830	1,009
Fees, &c., levied under Inland Labour Transport Act VII of 1873	...	...	...	4,663	2,596	33	...	...	...	7,292
Examination Fees	94	...	...	...	...	5	...	7,569	939	8,607
Emigration Fees	...	...	...	...	1,365	...	21	229	...	1,615
Sale of Instruments and Stores by the Mathematical Instrument Factory	27,737	...	...	...	...	...	...	...	...	27,737
Miscellaneous	972	381	27	80	133	514	2,813	113	2,945	7,978
Upper Burma Receipts	...	...	4	...	...	...	...	...	...	4
TOTAL RECEIPTS IN INDIA . Rx.	29,950	1,854	171	4,743	18,227	10,238	10,744	9,036	7,580	92,543

RECEIPTS IN ENGLAND:		
Sale proceeds of Books, Maps, &c.	£	614
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	258
TOTAL RECEIPTS UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS	Rx.	93,415

No. 38 B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1888.

CHARGES.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Scientific.										
SURVEY OF INDIA (as per detail below)	179,114	...	...	...	...	...	...	...	...	179,114
Botanical Survey	1,584	...	...	...	...	...	...	...	...	1,584
GEOLOGICAL SURVEY: Superintending Officers Rx. 11,645; Establishment 1,150; General Charges (including Library, Museum, &c) 3,758	16,553	...	...	...	...	...	...	...	...	16,553
Exploration of Petroleum, Coal and Minerals	...	41	...	...	...	...	...	990	...	1,031
Meteorological Department	24,387	...	...	...	...	...	...	...	...	24,387
Archæological Department	11,609	...	...	...	...	73	...	9	177	11,958
Museums	6,706	132	180	353	1,076	2,387	315	2,514	160	13,873
Observatories	11	...	...	...	...	...	...	2,020	1,592	3,623
Donations to Scientific Societies	...	...	246	...	1,410	...	...	400	480	2,536
Agricultural.										
Experimental Cultivation	2,432	823	204	22	89	3,675	713	515	3,272	11,745
Cinchona Plantations	...	...	...	...	10,465	...	...	7,213	...	17,678
Public Exhibitions and Fairs	2,477	405	8	67	629	3,543	1,727	1,569	2,001	12,426
Bull and Stallion Charges	23,751	...	...	...	...	...	...	...	...	23,751
Veterinary Charges	1,953	59	2,751	50	...	149	3,731	4,012	9,409	22,114
Botanical and other Public Gardens	333	2,271	100	...	10,055	8,989	11,709	2,524	2,512	38,493
Labour and Emigration.										
Emigration	712	...	...	...	2,156	102	...	2,049	...	5,019
Inland Labour Transport	...	...	...	3,923	2,646	1	...	...	...	6,570
Inspector of Factories	...	...	...	...	...	...	...	...	336	336
Statistics.										
Census	...	...	...	...	140	...	...	...	...	140
Registration of Railway Traffic	6	30	...	...	173	...	411	...	677	1,297
Registration of River-borne Traffic	...	...	...	349	1,436	...	...	...	...	1,785
Gazetteer and Statistical Memoirs	240	...	...	...	...	...	34	...	...	274
Provincial Statistics	194	972	243	165	2,759	...	1,056	5,102	966	11,457
Miscellaneous.										
Examinations	4,561	...	...	...	226	...	5	7,414	100	12,306
Miscellaneous	6	129	...	...	14	641	173	...	779	1,742
Refunds	10	8	...	6	9	33	...	34	...	100
Upper Burma	...	...	166	...	...	...	...	...	...	166
TOTAL CHARGES IN INDIA . Rx.	276,729	4,920	3,898	4,935	33,283	19,593	19,874	36,365	22,461	422,058
	Rx. 363,232(a)									
CHARGES IN ENGLAND. Stores for India	£ 10,925(b)							14	12	10,951
Other Charges as in Home Accounts . £										7,669
TOTAL CHARGES IN ENGLAND . £										18,620
EXCHANGE ON CHARGES IN ENGLAND . Rx.										7,824
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . Rx.										448,502

(a) Total Charges in India for the Bengal Presidency.
(b) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

INDIA, GENERAL. *Scientific.*		Rx.
SURVEY OF INDIA.		
Controlling and Administrative Staff		19,153
Head-Quarters Offices:		
Office Establishment and Drawing Branch		12,791
Lithographic Establishment		3,445
Photographic Establishment		3,361
Engraving Establishment		6,529
Cadastral Maps (besides English Charges for Stores)		3,268
Extra—Departmental mapping		247
Trigonometrical Office Establishment		9,772
Miscellaneous Contingent Charges		6,783
Mathematical Instrument Factory (including cost of Instruments purchased in India)		9,298
Survey Parties:		
Charges of Working Parties		210,759
General and Miscellaneous Charges		7,471
	Rx.	292,877
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 13B, page 28	103,086	
Do. do. to Land Revenue, Management of Government Estates, Account No. 13B, page 28	193	
Do. do. to Forest, Account No. 21, page 41	9,126	
Do. do. to Civil Works, Expenditure by Civil Deptartment, Provincial, Account No. 62, page 142	1,358	113,763
TOTAL CHARGES UNDER SURVEY OF INDIA . Rx.		179,114

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1887-88.

Section E.—Miscellaneous.

Revenue Rx. 1,606,108. Expenditure Rx. 4,761,130.

Major head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Territorial and Political Pensions.	39	Expenditure	88	...	...	595,213
Civil Furlough	40	Expenditure	90	...	...	308,737
Superannuation	41A	Receipts	91	...	403,745	...
	41B	Expenditure	92	...	...	2,987,117
Stationery	42A	Receipts	93	...	80,282	...
	42B	Expenditure	93	...	...	577,171
Exchange	43	Receipts	95	...	744,471	...
Miscellaneous	44A	Receipts	96	...	377,610	...
	44B	Expenditure	97	...	...	292,892
		TOTAL		...	1,606,108	4,761,130

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1888.

		Rx.	Rx.
INDIA, GENERAL.			
Territorial and Political Pensions.			
Pension of Wajid Ali Shah, ex-King of Oudh		73,305	
Portion of Pension of Maharaja Dhulip Singh, paid in India		1,200	
Pension granted to Nawab Ikbal-ud-dowlah, a member of the late Royal Family of Oudh, for life, for services to the British Government		2,903	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		9,120	
Pensions under Bhow Begum's Zamanut Wasika		9,044	
Pensions not exceeding 5,000 rupees per annum		22,364	
		117,936	
Charitable Allowances.	Rx.		
Gratuities to the Dependents of the late King of Oudh	...		
Pagoda and Mosque Allowances in Coorg	1,277		
Other Items	3,084		
		4,361	
			122,297
CENTRAL PROVINCES.			
Territorial and Political Pensions.			
Rajah Azim Shah (heir of Sustanik Gond Raja)		5,000	
Ragḫoji Rao (Members of the Bhonsla Family: the pensions are for life.)		6,000	
Laxman Rao (Members of the Bhonsla Family: the pensions are for life.)		1,200	
Laxmi Baee (Members of the Bhonsla Family: the pensions are for life.)		600	
Ahilojee Ahir Rao (Members of the Bhonsla Family: the pensions are for life.)		750	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		920	
Pensions not exceeding 5,000 rupees per annum		14,688	
			29,158
BURMA.			
Charitable Allowances.			
Allowances to Delhi, Banda, and other State Prisoners and to Shan Chiefs		2,296	
Allowances to officials of the late Burmese Government		270	
Gratuities, Upper Burma		12,057	
			14,623
ASSAM.			
Territorial and Political Pensions.			
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		540	
Pensions not exceeding 5,000 rupees per annum		1,360	
		1,900	
Charitable allowance		34	
			1,934
BENGAL.			
Territorial and Political Pensions.			
Stipends and Allowances of the Nizamut.			
Nawab Ali Kadr Said Hosain Ali Mirza Bahadur		23,000	
Walla Kadr Said Hosain Ali Mirza		2,500	
Nawab Azim Ali Khan eldest son of the late Nawab Assadulah Khan		5,632	
Raisoon-nissa Begum (Widow of Humayoonjah)		9,150	
Nawab Jhumshe Jehan Begum (Consort of Fareedoonjah)		3,824	
Nawab Shahoonissa Begum		3,600	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		18,031	
Pensions not exceeding 5,000 rupees per annum		16,684	
Miscellaneous		475	
		82,896	
Other Pensions, &c.	Rx.		
Coomar Roop Narayon Sing	2,130		
Allowance to Khurda Raja	2,560		
Unno-chutter charges paid in Cuttack	660		
		5,350	
Said Ahmad Ali, son of the late Nawab Tahar Jung of the Chitpore Family	600		
Said Ashgar Ali, son of the late Nawab Tahar Jung of the Chitpore Family	867		
		1,467	
Pensions not exceeding 5,000 rupees per annum		5,330	
			95,043
Carried forward . Rx.			263,055

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1888—*continued.*

		Rx.	Rx.
Brought forward			263,055
NORTH-WESTERN PROVINCES AND OUDH.			
Territorial and Political Pensions.			
Ishreepersad Narain Singh, Maharaja of Benares, under treaty with ancestors of Maharaja, dated 27th October 1794		15,000	
Raja Beer Bhuder Singh, of the family of the Raja of Benares, for life		1,620	
Nawab Sultan Begum, for life, Allowance of former Government continued		900	
Oudh Royal Family		19,090	
Family of the ex-Raja of Coorg		570	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		22,674	
Political Pensions not exceeding 5,000 rupees per annum		17,853	
Commutations of Pensions		1,057	
		78,764	
Pensions and Charitable Allowances.	Rx.		
Charitable Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	905		
Pensions and Charitable Allowances not exceeding 5,000 rupees per annum	7,219		
		8,124	86,888
PUNJAB.			
Territorial and Political Pensions.			
Golam Kasim Khan		1,800	
Raja Ali Bahadoor, son of Raja Fyztullub Khan		1,083	
Raja Jeswant Singh		786	
Mahomed Yar Khan, for life		600	
Sirdarni Dhurm Koonwar, Widow of a Chief in Cis-Sutlej States		1,000	
Mahomed Akram Khan Nawab of Amb		650	
Said Yakoob Khan		1,000	
Political Pensions not exceeding 5,000 rupees per annum		20,033	
		26,952	
Pensions and Charitable Allowances.	Rx.		
Charitable Allowances exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	1,650		
Charitable Allowances not exceeding 5,000 rupees per annum	13,474		
		15,124	42,076
MADRAS.			
Territorial and Political Pensions.	Rx.		
Allowances to the Relatives, Servants, &c., of His Highness the late Raja of Tanjore, including Commutation of Pensions, &c.	22,136		
Allowances to the Family of the late Raja Pertab Singh	797		
		22,933	
Pensions, &c., to the Families and Dependents of the late Nawabs of the Carnatic	42,802		
Stipends, &c., to the Family of the late Prince Azim Jah Bahadoor	14,580		
		57,382	
Allowance to H. H. Intizamul-Mulk, Bahadoor, Prince of Arcot	6,920		
Assessment on "Ameer Mahal," the residence of the Prince of Arcot	144		
		7,064	
Stipends to the Family of the late Nawab of Masulipatam		3,330	
Stipends and Extra Allowances to the Families of the late Hyder Ally Khan and Tippoo Sultan, exclusive of payments made in Bengal		3,640	
Stipends to the Family and Dependents of the late Nawab of Kurnal		5,364	
Stipends to the Family and Dependents of the late Zemindar of Gumsur		1,700	
Stipends to the Family and Dependents of the late Zemindar of Palkonda		1,237	
Other Allowances		490	
		103,140	
Charitable Allowances		518	
			103,658
BOMBAY.			
Territorial and Political Pensions.			
Afghan War Pensions.	Rx.		
2 Pensioners drawing each more than R5,000 per annum	7,200		
Not exceeding R5,000 per annum	692		
		7,892	
Angria (Kolaba) Pension.			
Not exceeding R5,000 per annum		629	
Carried forward . Rx.		8,521	495,677

E.—Miscellaneous.

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1888—*continued.*

		Rx.	Rx.
Brought forward		8,521	495,677
BOMBAY—*continued.*			
Territorial and Political Pensions—continued.			
Arcot Family Pensions.			
1 Pensioner drawing more than R5,000 per annum		800	
Broach Pensions.			
Not exceeding R5,000 per annum		593	
Bednore Pensions.			
Not exceeding R5,000 per annum		134	
Delhi Pensions.			
Not exceeding R5,000 per annum		186	
Heads of Tribes at Aden.	*Rx.*		
1 Pensioner drawing more than R5,000 per annum	4,283		
Not exceeding R5,000 per annum	1,194		
		5,477	
Mandvi Pensions.			
Not exceeding R5,000 per annum		503	
Nagpur Pensions.	*Rx.*		
1 Pensioner drawing more than R5,000 per annum	940		
Not exceeding R5,000 per annum	93		
		1,033	
Oudh Wasika Pensions.			
3 Pensioners drawing each more than R5,000 per annum	4,057		
Not exceeding R5,000 per annum	1,079		
		5,136	
Peint Pensions.			
Not exceeding R5,000 per annum		313	
Satara Pensions.	*Rx.*		
2 Pensioners drawing each more than R5,000 per annum	3,840		
Not exceeding R5,000 per annum	4,372		
		8,212	
Peshwas Pensions.			
Not exceeding R5,000 per annum		962	
Pensions granted on the conquest of Sind.	*Rx.*		
11 Pensioners drawing each more than R5,000 per annum	17,040		
Not exceeding R5,000 per annum	9,905		
		26,945	
Surat Pensions.			
2 Pensioners drawing each more than R5,000 per annum	5,729		
Not exceeding R5,000 per annum	397		
		6,126	
Tanjore Pensions.			
Not exceeding R5,000 per annum		435	
Other Pensions.	*Rx.*		
6 Pensioners drawing each more than R5,000 per annum	3,939		
Not exceeding R5,000 per annum	7,849		
		11,788	
		77,164	
Charitable Allowances		5	
			77,169
TOTAL IN INDIA . Rx.			572,846
CHARGES IN ENGLAND:		£	
Portion of Pension of His Highness Maharaja Dhulip Singh		14,849	
Members of the Bengal Nizamut Family		900	
			£ 15,749
EXCHANGE ON CHARGES IN ENGLAND			Rx. 6,618
TOTAL TERRITORIAL AND POLITICAL PENSIONS . Rx.			595,213

No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES, for the Year ended 31st March 1888.

IN INDIA:	*Rx.*
India, General	1,347
Burma	134
Bengal	561
N.-W. Provinces and Oudh	251
Madras	51
Bombay	253
TOTAL IN INDIA . Rx.	2,597
IN ENGLAND:	
As in Home Accounts . £	215,560
EXCHANGE ON CHARGES IN ENGLAND . Rx.	90,580
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES . Rx.	308,737

No. 41 A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1888.

	India General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Subscriptions to the Military Fund	27,456	...	...	...	...	...	...	19,536	19,898	66,890
Subscriptions to the Military Orphan Fund	11,185	...	...	...	2,305	...	...	...	...	13,490
Amount appropriated from the Capital Account of the Military Orphan Fund	35,235	...	...	...	...	...	...	...	...	35,235
Subscriptions to the Medical Retiring Fund	435	...	...	...	...	...	...	3,127	200	3,762
Subscriptions under the Indian Civil Service Family Pension Regulations	75	385	145	125	629	615	232	711	612	3,529
Subscriptions to the Bengal Civil Fund	8,247	1,656	1,275	1,198	14,887	12,032	6,574	187	379	46,435
Subscriptions to the Madras Civil Fund	410	...	11	...	1	...	...	8,049	3	8,474
Subscriptions to the Bombay Civil Fund	954	...	14	...	2	...	253	...	6,980	8,203
Family Subscriptions of Native Members of the Covenanted Civil Service	61	...	...	...	120	78	...	...	...	259
Contributions for Pensions and Gratuities	27,156	3,582	363	291	4,425	2,890	5,029	3,575	19,209	66,520
Recoveries on account of Capitalized Pensions	1,956	...	...	...	...	...	...	...	...	1,956
Miscellaneous	11	...	1	...	5	23	11	75	35	161
Upper Burma Receipts	...	...	962	...	...	...	...	...	...	962
TOTAL RECEIPTS IN INDIA . Rx.	113,181	5,623	2,771	1,614	22,374	15,638	12,099	35,260	47,316	255,876

RECEIPTS IN ENGLAND:		
Receipts as in Home Accounts	£	104,118
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	43,751
TOTAL RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES	Rx.	403,745

E.—Miscellaneous.

No. 41B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, paid during the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Superannuation and Retired Allowances of the Revenue and other Public Departments	35,118	15,875	18,620	6,224	124,228	134,170	63,953	103,693	133,242	635,123
Compassionate Allowances	1,639	1,134	124	32	2,018	3,923	2,726	2,569	3,011	17,176
Gratuities	1,389	319	844	471	2,136	1,367	2,009	1,981	2,428	12,944
Pensions for distinguished and Meritorious Services	...	...	...	...	...	...	197	...	...	197
Marine Pensions and Gratuities	11,747	...	...	...	...	...	...	...	...	11,747
Pensions of the Military Fund	6,731	...	...	...	...	...	...	7,573	6,277	20,581
Pensions of the Military Orphan Fund	8,311	...	...	...	...	...	...	...	...	8,311
Pensions of the Medical Retiring Fund	39	...	...	...	...	...	...	2,562	...	2,601
Covenanted Civil Service Annuities	887	...	...	...	...	1,332	...	...	1,066	3,285
Pensions of the Bengal Civil Fund	1,731	...	...	...	309	...	...	...	...	2,040
Pensions of the Madras Civil Fund	282	...	...	...	...	...	...	1,656	...	1,938
Refunds	99	...	...	...	626	477	59	87	67	1,415
Upper Burma Charges	...	...	349	...	...	...	...	...	...	349
TOTAL IN INDIA . Rx.	67,973	17,328	19,937	6,727	129,317	141,269	68,944	120,121	146,091	717,707

CHARGES IN ENGLAND:		
Charges as in Home Accounts	£	1,597,940
EXCHANGE ON CHARGES IN ENGLAND	Rx.	671,470
TOTAL SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES	Rx.	2,987,117

No. 42A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING, for the Year ended 31st March 1888.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts from Sale of Stationery, &c.	21	579	2,285	126	6,484	933	10,011	2,360	1,651	24,450
Sale of Gazettes and other Publications	3,941	261	196	58	8,135	3,420	330	3,906	2,158	22,405
Other Press Receipts	5,034	971	206	498	7,466	2,993	9,761	3,490	2,893	33,312
Upper Burma Receipts	...	...	115	...	...	...	...	...	...	115
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING Rx.	8,996	1,811	2,802	682	22,085	7,346	20,102	9,756	6,702	80,282

No. 42B.—ACCOUNT of CHARGES for STATIONERY and PRINTING, for the Year ended 31st March 1888.

		Rx.	
INDIA, GENERAL.			
Purchase of Stationery		178	
Refunds		371	
Printing Establishment and Charges:			
Government Central Press Establishment:			
Superintending Officers	1,320		
Establishment	45,957		
Official Postage	3,505		
Purchase of Materials and Stock	362		
Contingencies	18,715		
Carried forward	69,859		
Brought forward		69,859	
Branch Press, Simla		17,072	
Secretariat Presses:			
Foreign Department	1,640		
Military Department	5,276		
Private Secretariat Department	2,388		
Mysore Residency	322		
		9,626	
Work done at Contract Rates		822	
		97,928	
Deduct—Value of Stationery supplied from Central Stores to the several Governments		*179,263*	
			—81,335
CENTRAL PROVINCES.			
Stationery supplied from Central Stores		4,931	
Purchase of Stationery		2,232	
Printing Establishment and Charges:			
Establishment	3,175		
Official Postage	345		
Purchase of Materials and Stock	298		
Work done at Contract Rates	1,050		
Contingencies	419	5,287	12,450
Carried forward . Rx.			*—68,885*

E.—Miscellaneous.

No. 42B.—Account of Charges for Stationery and Printing, for the Year ended 31st March 1888—*continued.*

				Rx.	Rx.
BURMA.		Brought forward		...	68,885
Stationery supplied from Central Stores				10,311	
Purchase of Stationery				188	
Upper Burma Charges: Stationery supplied from Central Stores				1,504	
Upper Burma Charges: Other Charges				2,508	
Printing Establishment and Charges:					
Superintending Officer	828	Official Postage	526		
Establishment	9,992	Work done at Contract Rates	1		
Purchase of Materials and Stock	1,139	Contingencies	545	13,031	
ASSAM.					27,542
Stationery supplied from Central Stores				2,134	
Purchase of Stationery				660	
Refunds				1	
Printing Establishment and Charges:					
Superintending Officers	360				
Establishment	2,019	Work done at Contract Rates	163		
Purchase of Materials and Stock	218	Contingencies	166		
Official Postage	64			2,990	
BENGAL.					5,785
Stationery supplied from Central Stores				53,329	
Stationery Office at the Presidency				10,704	
Purchase of Stationery				101,996	
Refunds				47	
Printing Establishment and Charges:					
Superintending Officer	1,350	Official Postage	1,075		
Establishment	19,233	Work done at Contract Rates	4,737		
Purchase of Materials and Stock	3,576	Government Publications	2,489		
Contingencies	4,762			37,222	
NORTH-WESTERN PROVINCES AND OUDH.					203,298
Stationery supplied from Central Stores				16,569	
Purchase of Stationery				6,673	
Refunds				13	
Printing Establishment and Charges:					
Superintending Officers	2,422	Official Postage	1,377		
Establishment	10,889	Contingencies	4,035		
Purchase of Materials and Stock	3,929	Work done at Contract Rates	3,140		
Lithography	378			26,170	
PUNJAB.					49,425
Stationery supplied from Central Stores				10,544	
Purchase of Stationery				11,377	
Refunds				30	
Printing Establishment and Charges:					
Superintending Officer	530				
Establishment	9,116	Official Postage	714		
Purchase of Materials and Stock	95	Contingencies	2,371		
Lithography	3,589	Work done at Contract Rates	4,519	20,934	
MADRAS.					42,885
Stationery supplied from Central Stores				54,880	
Stationery Office at the Presidency				3,691	
Purchase of Stationery				29,517	
Refunds				18	
Printing Establishment and Charges:					
Superintending Officers	1,581	Lithography	1,154		
Establishment	19,767	Official Postage	2,306		
Purchase of Materials and Stock	2,481	Contingencies	1,711		
		Work done at Contract Rates	2,235	31,235	
BOMBAY.					119,341
Stationery supplied from Central Stores				25,061	
Stationery Office at the Presidency				2,615	
Purchase of Stationery				13,701	
Refunds				50	
Printing Establishment and Charges:					
Superintending Officers	943	Contingencies	4,564		
Establishment	19,729	Work done at Contract Rates	1,301		
Purchase of Materials and Stock	1,955	Official Postage	1,012	29,504	
					70,931
		TOTAL IN INDIA		Rx.	450,322
CHARGES IN ENGLAND—				£	
Stores for India: For Bengal				58,333	
Stores for India: For Madras				11,028	
Stores for India: For Bombay				13,433	
				82,794	
Stationery, Printing, and Bookbinding, for the India Office, &c.				6,523	
				£	89,317
EXCHANGE ON CHARGES IN ENGLAND				Rx.	37,532
		TOTAL CHARGES FOR STATIONERY AND PRINTING		Rx.	577,171

No. 43.—ACCOUNT showing the GAIN or LOSS by EXCHANGE on REMITTANCE TRANSACTIONS with LONDON in the Year ended 31ST March 1888.

	Net Sterling.	Exchange at average rate obtained for Bills, &c.	Credits or *Debits* in respect of contract and fixed rates.	Further Credits on account of Stores used on Revenue Account.	Net Result. Gain.	Net Result. Loss.
RAILWAY COMPANIES—CAPITAL ACCOUNT.	£	Rx.	Rx.	Rx.	Rx.	Rx.
GUARANTEED.						
Net Repayments in India:						
Bombay, Baroda and Central India Railway	89,396	37,565	8,127	23,809	...	5,629
Great Indian Peninsula Railway	228,452	95,998	20,768	111,209	35,979	...
Madras Railway	4,721	1,984	429	30,093	28,538	...
Oudh and Rohilkund Railway	*53,124*	*22,323*	...	15 893	38,216	...
South Indian Railway	73,919	31,061	3,214	32,008	4,161	...
	343,364	144,285	32,538	213,012	106,894	5,629
STATE.						
Net Withdrawals in India:						
Southern Mahratta Railway	(a)523,519	*219,987*	*97,486*	...	122,501	...
Indian Midland Railway	1,227,010	*515,602*	*172,342*	...	343,260	...
Bengal-Nagpur Railway	1,514,680	*636,483*	*392,355*	...	244,128	...
Bengal Central Railway	3,384	*1,422*	*1,303*	...	119	...
	3,268,593	*1,373,494*	*663,486*	...	710,008	...
	2,925,229	*1,229,209*	*630,948*	213,012	816,902	5,629
REMITTANCE ACCOUNT.						
Net Payments in England:						
Transaction with H. M.'s Imperial Government—						
Postal and Money Order Transaction	138,186	58,067	50,106	...	...	7,961
Other Transactions	*172,281*	*72,394*	*34,718*	...	37,676	...
Other Remittance Transaction:						
Discharge of the principal of the Indian Transfer Loan of 22nd April 1854	2,812	1,182	67	...	...	1,115
East Indian Railway advances	241,861	101,632	84,277	...	...	17,355
Rajputana-Malwa Railway	123,806	52,024	40,845	...	...	11,179
Military Remittances	332,996	139,928	106,084	...	...	33,844
Other Transactions	283,553	119,152	86,128	...	...	33,024
	950,933	399,591	332,789		37,676	104,478
TOTAL . £	1,974,296	*829,618*	*298,159*	213,012	854,578	110,107

Net gain by Exchange Rx. 744,471

N.B.—The figures in Italics in columns 3 and 4 represent Gain and Loss respectively.

(a) Does not include payments for the Mysore Railway pending settlement of the question in respect of Exchange on the capital outlay of the line.

No. 44 A.—ACCOUNT of MISCELLANEOUS RECEIPTS, for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Gain by Exchange on Transactions in India	1,876	...	...	...	...	24	...	...	826	2,726
Premium on Bills	7,140	233	665	45	4,773	525	647	1,717	964	16,709
Unclaimed Deposits	2,232	1,717	1,400	6,770	31,775	3,043	1,969	1,402	1,689	51,997
Treasure Trove	...	...	...	...	16	77	...	24	46	163
Unclaimed Bills of Exchange of more than Three Years' standing	168	6	16	3	49	34	39	20	709	1,044
Sale Proceeds of Durbar Presents	1,409	...	290	45	2,688	...	834	...	536	5,802
Sale of Old Stores and Materials	256	26	97	90	4,643	348	507	211	647	6,825
Sale of Land and Houses, &c.	...	429	340	...	117	1,061	...	59	...	2,006
Government Audit Fees	1,714	5	...	...	2,073	...	...	594	599	4,985
Contributions	90	481	960	...	...	13,299	...	7,220	6,349	28,399
Rents	621	4,967	10,535	1,768	1,893	13,987	4,092	33,550	1,115	72,528
Rates and Taxes	1	871	...	...	...	...	...	...	...	872
Miscellaneous Fees, Fines, and Forfeitures	1,258	30	181	228	22,339	78	96	3,544	673	28,427
Recovery of Insurance and other charges on English Stores	172	...	173	79	14,579	156	572	260	3,533	19,524
Revenue from Berbera and Bhular	...	...	...	...	...	...	...	...	13,467	13,467
Revenue from Zaila	...	...	...	...	...	...	...	...	5,609	5,609
Extraordinary Items	16,032	...	...	...	...	...	6,550	...	4,894	27,476
Miscellaneous	4,323	745	1,024	523	27,733	2,787	7,284	13,241	3,468	61,128
Tolls on Khyber Roads	...	...	...	...	...	...	6,497	...	...	6,497
Upper Burma Receipts	...	...	8,796	...	...	...	...	...	...	8,796
TOTAL RECEIPTS IN INDIA . Rx.	37,292	9,510	24,477	9,551	112,678	35,419	29,087	61,842	45,124	364,980
RECEIPTS IN ENGLAND:										
Receipts as in Home Accounts . £										8,893
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.										3,732
TOTAL MISCELLANEOUS RECEIPTS . Rx.										377,610

No. 44 B.—ACCOUNT of MISCELLANEOUS CHARGES, for the Year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ALLOWANCES, REWARDS, &c.:										
Allowances to Civil Servants out of employ	...	...	...	...	...	...	...	3	124	127
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations.	28	66	156	35	227	196	188	42	134	1,072
Rewards for Proficiency in Oriental Languages, &c.	127	100	487	200	1,025	118	334	209	1,241	3,841
REMITTANCE CHARGES:										
Charges for Remittance of Treasure	9,699	388	1,986	2,372	3,363	4,055	3,488	3,190	1,749	30,290
Loss on Specie Remittances	1	...	3	...	...	...	...	2	...	6
Discount on Supply Bills	64	...	...	...	...	...	...	...	...	64
Loss by Exchange on Local Transactions	1,926	...	...	...	...	...	...	...	201	2,127
BOOKS AND PERIODICALS:										
Subscription to Periodicals, &c.	205	...	...	...	...	37	1	178	1,445	1,866
Cost of Books and Publications	18	1	21	4	487	1,556	201	1,661	333	4,282
CHARITY:										
Donations for Charitable Purposes	950	309	347	96	6,855	4,828	312	5,542	4,191	23,430
Charges on account of European Vagrants	3	15	5	...	323	535	182	377	1,148	2,588
MISCELLANEOUS:										
Rewards for Destruction of Wild Animals	95	2,014	848	1,175	1,686	1,643	2,978	4,020	1,386	15,845
Petty, Provincial, and Local Establishments	1,538	2,353	3,437	2,599	3,073	4,792	4,024	57,384	2,905	82,105
Special Commissions of Enquiry	13,103	...	...	...	1,595	371	...	823	614	16,506
Distribution of opium dues to Native States	156	...	...	...	...	...	...	...	...	156
Victualling Forts	...	...	...	...	...	...	323	...	...	323
Irrecoverable Temporary Loans, written off	...	...	600	258	...	26	...	...	1,022	1,906
Charges for searching for Hidden Treasure	...	...	...	...	...	...	...	10	...	10
Contributions	...	...	...	...	...	...	...	711	659	1,370
Rents, Rates, and Taxes	1,404	5	382	327	13,393	...	...	397	5,191	21,099
Petty Construction and Repairs	19	...	...	215	...	...	...	...	...	234
Jubilee Celebration Charges	248	221	11	79	283	210	2,278	17	902	4,249
Extraordinary Items	...	...	...	917	...	...	...	...	...	917
Miscellaneous and Unforeseen Charges	617	693	474	529	9,449	1,081	1,475	157	4,056	18,531
Miscellaneous Refunds	165	237	...	14	989	342	1,447	1,411	515	5,120
UPPER BURMA CHARGES	...	...	8,193	...	...	...	...	...	...	8,193
TOTAL CHARGES IN INDIA . Rx.	30,366	6,402	16,950	8,820	42,748	19,790	17,231	76,134	27,816	246,257
CHARGES IN ENGLAND:										
Charges as in Home Accounts									£	32,837
EXCHANGE ON CHARGES IN ENGLAND									Rx.	13,798
TOTAL MISCELLANEOUS CHARGES									Rx.	292,892

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1887-88.

Section F.—Famine Relief and Insurance.

Expenditure Rx. 91,408.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Famine Relief .	45	Expenditure	100	...	...	402
Construction of Protective Railways.	46	Capital Expenditure	100	...	...	...
Construction of Protective Irrigation Works.	47	Capital Expenditure	101	...	...	91,006
	47A	Detailed account of Ordinary Capital Expenditure to 31st March 1888 . .	102	874,999	...	...
		TOTAL .		...	...	91,408

No. 45.—Account of FAMINE RELIEF for the Year ended 31st March 1888.

	Central Provinces.	Madras.	TOTAL.
	Rx.	Rx.	Rx.
DIRECT CHARGES TO REVENUE.			
Charitable Relief	335	...	335
Irrecoverable Famine Advances written off	...	61	61
Miscellaneous	...	17	17
TOTAL .. Rx.	335	78	413
RECEIPTS.			
Miscellaneous	...	11	11
NET FAMINE CHARGES IN INDIA . Rx.	335	67	402

No. 46.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS, for the Year ended 31st March 1888.

	Outlay during 1887-88.	Outlay to end of 1887-88.
EXPENDITURE ON PROTECTIVE RAILWAYS.	Rx.	Rx.
INDIA—GENERAL AND POLITICAL.		
Capital Outlay	*Nil.*	2,933,979

NOTE.—Detail by railways of this sum cannot be given as the grant for railways from this source has not been allotted to individual lines. Details of construction expenditure on lines are exhibited in Account No. 70, page 180, in which this expenditure is incorporated and deducted at foot.

No. 47.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS, for the Year ended 31st March 1888.

NAMES OF CANALS.	Expenditure during the year.								Total Expenditure up to 31st March 1888.							
					Deduct											
	Works.	Establishment.	Tools and Plant.	Stock and Advance.	Receipts on Capital Account.	Stores and Advances paid for in previous years, and charged to works in current year in excess of payment on the same account.	Total.	Net Total.	Works.	Maintenance.	Establishment.	Tools and Plant.	Stock and Advance.	Loss by Exchange.	Less receipts on Capital Account.	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
BENGAL.																
Orissa Coast Canal (a)	...	...	...	...	..	...	...	...	70,069	...	16,112	419	—	...	...	86,600
N.-W. P. AND OUDH.																
Betwa Canal	7,865	1,559	—146	...	3	1,704	1,707	7,571	294,986	...	83,960	9,692	1,442	21	802	389,299
PUNJAB.																
Swat River Canal	6,582	1,506	193	...	1	73	74	8,207	257,017	...	65,253	10,151	1,389	...	558	333,252
MADRAS.																
Buckingham Canal	24,233	5,397	709	...	8	...	8	30,331	516,653	..	125,069	14,462	...	..	8	656,176
Rushikulya Canal	19,676	3,894	1,887	...	...	...	...	25,457	59,766	—	10,708	9,665	...	341	3	80,477
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	...	616	...	8,086	336	...	...	...	9,032
Surveys	—25	—499	—15	...	—	...	...	—539								
TOTAL MADRAS	43,884	8,792	2,581	...	8	...	8	55,249	577,029	...	143,863	24,463	...	341	11	745,685
BOMBAY.																
Chankapur Tank	88	13	...	...	3	...	3	98	3,653	...	1,730	726	...	...	3	6,106
Maladevi Tank	...	...	...	...	1	...	1	—1	2,096	...	1,161	145	...	...	1	3,401
Nira Canal	33,135	6,364	306	...	11	...	11	39,794	313,893	240	71,073	10,908	...	...	595	395,519
Mushwad Tank	1,128	1,021	65	—	...	...	...	2,214	155,856	...	33,852	6,441	...	...	147	196,002
Gokak Canal (First Section)	135	26	5	...	...	—	...	166	32,473	...	7,028	592	...	...	5	40,088
TOTAL BOMBAY	34,486	7,424	376	...	15	...	15	42,271	507,971	240	114,844	18,812	...	...	751	641,116
GRAND TOTAL	92,817	19,281	3,004	...	27	1,777	1,804	113,298	1,707,072	240	424,032	63,537	2,831	362	2,122	2,195,952
DEDUCT—Outlay incurred from Ordinary Funds as per details entered under Ordinary Capital, page 102	16,194	5,397	709	...	8	...	8	22,292	642,305	240	199,115	30,189	3,535	...	385	874,999
NET TOTAL { INDIA / ENGLAND / EXCHANGE	76,623	13,884	2,295	...	19	1,777	1,796	91,006	1,064,767	...	224,917	33,348	—704	362	1,737	1,320,921 / 26 / 6

(a) The construction of this canal is being carried out from Ordinary Provincial Funds; the expenditure recorded here is a Grant-in-Aid sanctioned by the Imperial Government from the Protective Grant. For the total capital outlay, see details under Ordinary.

SUMMARY.

YEAR.	Capital Expenditure											Revenue.			Deficit.			Surplus.		
	State Railways.			Irrigation Works.				Total.												
	In India	In England	Total	In India	In England.	Exchange	Total.	In India.	In England.	Exchange.	Total.	State Railways.	Irrigation.	Total.	State Railways.	Irrigation.	Total.	State Railways.	Irrigation.	Total.
For 1881-82	682,403	..	682,403	135,449	...	...	135,449	817,852	..	...	817,852	...	...	...	...	...	...	..	...	...
„ 1882-83	—133,129	...	—133,129	263,443	...	...	263,443	130,314	...	...	130,314	...	...	...	...	...	...	...	...	...
„ 1883-84	649,248	...	649,248	283,191	26	6	283,223	932,439	26	6	932,471	...	...	...	..	...	...	..	...	...
„ 1884-85	946,457	...	946,457	253,046	...	...	253,046	1,199,503	...	..	1,199,503	...	...	...	...	...	...	...	...	...
„ 1885-86	589,000	...	589,000	186,807	...	...	186,807	775,807	..	...	775,807	...	...	...	...	...	...	...	...	..
„ 1886-87	200,000	...	200,000	107,979	...	..	107,979	307,979	...	...	307,979	...	...	...	...	...	...	...	.	..
„ 1887-88	..	...	...	91,006	.	...	91,006	91,006	.	.	91,006	..	..	...	..	..	...	..		..
TOTAL	2,933,979	...	2,933,979	1,320,021	26	6	1,320,053	4,254,300	26	6	4,254,332	...		..	...	.	...	..	.	.

No. 47A.—DETAILED ACCOUNT of ORDINARY CAPITAL EXPENDITURE to 31st March 1888, upon IRRIGATION WORKS, on which the EXPENDITURE is now charged to PROTECTIVE WORKS—IRRIGATION.

NAMES OF CANALS.	Works.	Maintenance.	Establishment.	Tools and Plant.	Stock and Advance.	Less receipts on Capital Account.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
N.-W. P. AND OUDH.							
Betwa Canal	2,153	...	15,106	644	...	...	17,903
PUNJAB.							
Swat River	96,685	...	28,877	4,933	3,535	*162*	133,868
MADRAS.							
Buckingham Canal	451,185	...	124,002	14,386	...	*8*	589,565
BOMBAY.							
Chankapur Tank	1,681	...	1,240	511	...	...	3,432
Nira Canal	53,210	240	21,361	6,192	...	*127*	80,876
Mushwad Tank	29,467	...	5,423	2,880	...	*83*	37,687
Gokak Canal (First Section)	7,539	...	2,168	633	...	*5*	10,335
Maladevi Tank	385	...	938	10	...	...	1,333
TOTAL BOMBAY	92,282	240	31,130	10,226	...	*215*	133,663
GRAND TOTAL	642,305	240	199,115	30,189	3,535	*385*	874,999

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1887-88.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Expenditure Rx. 80,945.

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
					Rx.	*Rx.*
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	48	Expenditure	104	...	...	80,945
		TOTAL .		...	...	80,945

No. 48.—ABSTRACT ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) in the year ended 31st March 1888.

RAILWAYS.	During the Year.	To close of previous Year.	TOTAL TO END OF YEAR.
	Rx.	*Rx.*	*Rx.*
PROVINCIAL.			
Assam.			
Jorhat State Railway	5,416	63,667	69,083
Cheerapoonji Mountain Railway	10,354	64,180	74,534
	15,770	127,847	143,617
Bengal.			
Kaunia-Dhurla Railway	—*185*	96,413	96,228
N.-W. Provinces and Oudh.			
Lucknow-Sitapur-Kheri Railway	65,360	305,642	371,002
TOTAL . Rx.	80,945	529,902	610,847

SUMMARY OF EXPENDITURE BY PROVINCES.

	India.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India	...	15,770	—*185*	65,360	...	...	80,945
England	...	...	...	...	...	...	...
TOTAL	...	15,770	—*185*	65,360	...	...	80,945

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1887-88.

Section H.—Railway Revenue Account.

Revenue Rx. 14,533,360 Expenditure Rx. 16,655,746.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	Rx.	Rx.
State Railways	49	State Railways—Gross Earnings and Working Expenses	106	...	10,871,926	*5,594,187
		Interest on Debt—				
	50	State Railways	108	...	...	3,341,856
		Annuities in purchase of Railways—				
	50A	East Indian Railway	110	...	...	1,649,843
	50B	Eastern Bengal Railway	110	...	...	171,245
	50C	North-Western (Scinde Punjab and Delhi) Railway	111	...	...	569,773
	51	Interest on Capital deposited by Companies	111	...	...	666,365
Guaranteed Companies	49	Net Traffic Receipts	106	...	3,636,670	...
	50	Surplus Profits, Land and Supervision	108	...	...	714,057
	50	Interest	108	...	...	3,852,946
	52	Detailed Account of Charges for Land and Supervision	112	51,435	...	...
	53	Total amount advanced for Guaranteed Interest	113	...	...	...
Subsidized Companies	54	Receipts—Repayment of advances of Interest	113	...	24,764	...
Miscellaneous Railway Expenditure	54A	Expenditure—Land, &c.	113	...	...	43,627
	55	Expenditure	114	...	...	51,847
		TOTAL			14,533,360	16,655,746

* Includes £264,995 on account of payment of Surplus Profits and Provident Fund of the East Indian, Rajputana-Malwa, Southern Mahratta and Mysore Railways.

No. 49.—ACCOUNT showing the Working of

Names of Railways	Capital Outlay to 31st March 1888.	Earnings. Coaching Traffic.	Earnings. Goods Traffic.	Earnings. Miscellaneous and Suspense.	Earnings. Total.
	Rx.	Rx.	Rx.	Rx.	Rx.
Guaranteed Railways.					
Bombay, Baroda, and Central India Railway	9,390,590	401,935	809,689	15,539	1,227,163
Great Indian Peninsula Railway	27,076,777	829,756	3,097,298	57,547	3,984,601
Madras Railway	11,466,853	342,386	461,662	17,479	821,527
Oudh and Rohilkund Railway	9,165,767	309,350	339 398	53,028	701,776
South Indian Railway	4,788,969	267,762	232,001	6,635	506,398
Total	(d) 61,888,956	2,151,189	4,940,048	150,228	7,241,465
State Railways.					
India—General.					
East Indian	(a) 32,803,295	1,434,505	3,113,148	55,563	4,603,216*
Rajputana-Malwa System, including Rewari-Ferozepore and Holkar	12,957,834	577,801	1,004,678	25,817	1,698,296
Sindia	920,975	21,483	22,181	2,075	45,739
Bhopal	131,057	...	...	4,976	4,976
		2,033,789	4,230,007	88,431	6,352,227
Central Provinces.					
Wardha Coal	711,220	3,962	16,723	57,336	78,021
Umaria Colliery	74,216	...	...	11,447	11,447
Bilaspur-Etawah Katni-Umaria Section	485,681	1,345	5,476	1,304	8,125
Bengal-Nagpore	(d) 2,778,869	22,880	114,070	527	137,477
		28,187	136,269	70,614	235,070
Burma.					
Burma State Railways	2,891,535	183,012	140,899	7,130	331,041
Assam.					
Jorhat	69,083	416	4,466	86	4,968
Cherra-Companygunge	74,534	139	918	163	1,220
		555	5,384	249	6,188
Bengal.					
Bengal Central	(d) 911,226	47,258	19,097	9,182	75,537
Eastern Bengal	(b) 8,211,292	327,360	551,038	80,034	958,432
Tirhoot	1,588,687	80,136	86,272	14,098	180,506
Nalhati	34,382	5,947	3,534	—76	9,405
Patna-Gya	426,475	37,969	15,392	426	52,887
		497,770	675,333	103,664	1,276,767
North-Western Provinces and Oudh.					
Indian Midland	(d) 4,930,054	9,946	23,911	—3,294	30,563
Ghazipore-Dildarnagar	70,302	2,553	2,237	43	4,833
Bareilly-Philibhit	151,964	3 671	5,250	637	9,558
Lucknow-Sitapur-Seramau	371,002	11,353	7,875	—923	18,305
Benares Branch	(f) ...	..	...	175	175
		27,523	39,273	—3,362	63,434
Punjab.					
North Western	(c) 29,375,584	824,024	1,338,206	25,955	2,188,185
Amritsar-Pathankot	559,729	..		7,350	(e) 7,350
		824,024	1,338,206	33,305	2,195,535
Bombay.					
Dhond and Manmad	1,005,444	...	...	22,733	(e) 22,733
Southern Mahratta (Subsidized)	(d) 6,826,026	132,185	180,389	13,850	326,424
		132,185	180,389	36,583	349,157
Madras.					
Cuddapah-Nellore	626,576	2,905	1,811	39	4,845
Bellary-Kistna	1,654,405	2,562	3,551	68	6,181
Mysore	(d) 991,570	29,099	21,731	651	51,481
		34,656	27,093	758	62,507
Total State Railways, including East Indian and Eastern Bengal Railways		3,761,701	6,772,853	337,372	10,871,926

(a) The actual Capital cost of the East Indian Railway is as follows:

By Company before purchase	Rx. 30,650,000	This excludes the premiums in the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of annuities.
" Government before purchase	264,527	
" Government after purchase	1,888,768	
	32,803,295	

* Includes £230 on account of Rent of premises in England occupied by the East Indian Railway Company, and 97 Rx. exchange thereon.

(c) The actual cost of the North-Western Railway is as follows:

	Rx.	
By Company before purchase on S. P. & D Ry	11,075,320	This excludes the premiums on commuted value of Capital Stock, or the premium issued in excess in discharge of Debenture Stock or purchase of annuities.
" Government before purchase do	287,047	
" Government before and after purchase on the combined undertaking	18 013,217	
	29 375 584	

(d) Rupee figures. (e) Net Earnings.
(f) Capital transferred in 1888-89.

RAILWAYS in INDIA during 1887-88.

Working Expenses.							
Maintenance.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges and Miscellaneous.	TOTAL.	Net Earnings.	Percentage on Capital Outlay.
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
158,310	166,980	53,354	75,657	65,857	520,158	707,005	7·62
472,580	697,397	204,078	274,613	193,517	1,842,185	2,142,416	7·91
149,184	164,676	71,374	76,815	51,873	513,922	307,605	2·68
99,918	111,561	26,906	61,688	56,079	356,152	345,624	3·61
158,771	102,189	26,932	45,403	39,083	372,378	134,020	2·80
1,038,763	1,242,803	382,644	534,176	406,409	3,604,795	3,636,670	5·58
463,986	357,955	120,725	296,525	218,267	1,457,458	3,145,758	9·59
199,666	322,411	69,839	131,852	132,767	856,535	841,761	6·49
4,582	3,657	1,199	3,914	8,870	21,222	24,417	2·65
...	...	...	...	4,457	4,457	519	·39
668,234	684,023	191,763	431,391	364,361	2,339,672	4,012,455	...
10,240	5,537	2,438	2,572	47,241	68,028	9,993	1·41
...	...	...	...	2,634	2,634	8,813	11·87
2,531	1,641	595	1,243	3,590	9,600	*—1,475*	*—·30*
18,247	30,885	8,243	13,730	15,656	86,761	50,716	1·82
31,018	38,063	11,276	17,545	69,121	167,023	68,047	...
50,297	51,176	14,360	39,377	20,631	175,841	155,200	5·37
1,484	1,823	348	1,601	1,185	6,441	*—1,473*	*—2·13*
827	945	128	1,137	679	3,716	*—2,496*	*—3·35*
2,311	2,768	476	2,738	1,864	10,157	*—3,969*	...
18,463	15,228	4,067	13,287	16,566	67,611	7,926	·87
144,476	111,622	34,596	97,676	92,768	481,138	477,294	5·86
19,560	24,707	4,981	24,498	32,410	106,156	74,350	4·68
1,952	1,075	361	1,026	1,778	6,192	3,213	9·34
5,299	4,231	1,386	3,488	10,210	24,614	28,273	6·63
189,750	156,863	45,391	139,975	153,732	685,711	591,056	...
5,292	5,492	1,191	2,551	5,572	20,098	10,465	·21
484	385	127	316	933	2,245	2,588	3·68
1,218	1,366	303	1,503	2,376	6,766	2,792	1·84
4,896	...	...	...	10,102	14,998	3,307	·89
...	...	...	...	69	69	106	...
11,890	7,243	1,621	4,370	19,052	44,176	19,258	...
514,056	584,440	138,562	228,256	168,215	1,633,529	554,656	1·89
...	...	...	...	...	...	7,350	1·31
514,056	584,440	138,562	228,256	168,215	1,633,529	562,006	...
...	...	...	...	...	...	22,733	2·07
62,206	71,688	7,903	38,759	37,381	217,937	108,487	...
62,206	71,688	7,903	38,759	37,381	217,937	131,220	...
6,093	1,645	430	710	366	9,154	*—4,309*	*—·69*
2,616	2,472	280	1,292	1,859	8,519	*—4,338*	*—·14*
14,512	9,554	1,582	5,164	6,561	37,373	14,108	1·42
23,131	13,671	2,292	7,166	8,786	55,046	7,461	...
1,552,893	1,609,935	413,644	909,577	843,143	5,329,192	5,542,734	...

(*b*) The actual Capital cost of the Eastern Bengal Railway is as follows.

By Company before purchase	*Rx.* 3,279,138
" Government before purchase	42,448
" Government after purchase	787,477
" Capital outlay, Calcutta and South-Eastern Railway	936,475
" Capital outlay, Porada Section, Northern Bengal Ry.	156,000
" Capital outlay, Northern Bengal	2,261,590
" Capital outlay, Dacca	651,936
" Capital outlay, Kaunia-Dharla	96,228
	8,211,292

This excludes the premiums in the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of annuities.

No. 50.—ACCOUNT showing the RECEIPTS and CHARGES of the GOVERNMENT

Names of Railways.	Credited under Revenue Heads. Net Earnings, *vide* Account No. 49.	Gross Earnings, *vide* Account No. 49.	Working Expenses, *vide* Account No. 49.	Charged — Interest and — India.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Guaranteed Railways.				
Bombay, Baroda, and Central India Railway	707,005	1,227,163	520,158	1,162
Great Indian Peninsula Railway	2,148,416	3,984,601	1,842,185	12,254
Madras Railway	307,605	821,527	513,922	1,367
Oudh and Rohilkund Railway	345,624	701,776	356,152	10,431
South Indian Railway	134,020	506,398	372,378	381
	3,636,670	7,241,465	3,604,795	25,595
State Railways.				
India—General.				
East Indian	3,145,758	4,603,216	1,457,458	228,710
Rajputana-Malwa System	841,761	1,698,296	856,535	521,249
Sindia	24,417	45,739	21,322	36,835
Bhopal	519	4,976	4,457	5,242
Store-keeper for State Railways	...	...	...	2,637
Expenditure in England for Stores purchased and remaining unappropriated	...	...	...	6,185
	4,012,455	6,352,227	2,339,772	800,858
Central Provinces.				
Wardha Coal	9,993	78,021	68,028	28,732
Umaria Colliery	8,813	11,447	2,634	2,662
Bilaspur-Etawah	...	...	...	301
" " Katni-Umaria Section	*—1,475*	8,125	9,600	19,205
Bengal-Nagpur	50,716	137,477	86,761	...
	68,047	235,070	167,023	50,900
Burma.				
Burma	155,200	331,041	175,841	115,206
Tounghoo-Mandalay	...	....	...	30,161
	155,200	331,041	175,841	145,367
Assam.				
Jorhat	*—1,473*	4,968	6,441	2,655
Cheerra-Companygunge	*—2,496*	1,220	3,716	2,774
	—3,969	6,188	10,157	5,429
Bengal.				
Bengal Central	7,926	75,537	67,611	...
Eastern Bengal	477,294	958,432	481,138	(*c*)217,647
Assam-Behar	...	...	...	44,782
Tirhoot	74,350	180,506	106,156	62,856
Nalhati	3,213	9,405	6,192	1,376
Patna-Gya	28,273	52,887	24,614	17,011
Ranaghat-Bhagwangola	...	...	...	1,207
	591,056	1,276,767	685,711	344,879
North-Western Provinces and Oudh.				
Indian Midland	10,465	30,563	20,098	...
Ghazipur-Dildarnagar	2,588	4,833	2,245	2,812
Bareilly-Pilibhit	2,792	9,558	6,766	6,043
Lucknow-Sitapur-Seramau	3,307	18,305	14,998	13,533
Benares Branch	106	175	69	...
	19,258	63,434	44,176	22,388
Punjab.				
North-Western	554,656	2,188,185	1,633,529	715,875
Amritsar-Pathankot	7,350	7,350	...	22,411
Sutlej Bridge (Ferozepore)	...	...	...	19,398
Chenab Bridge (Ramuwalla)	...	...	...	184
Bolan	...	...	...	10,532
Bolan High Level line	...	...	...	1,546
Sind-Sagar, Western Section	...	...	...	72,750
" " Eastern Section	...	...	...	7,718
Sind-Pishin, Bostan Gulistan Section	...	...	...	15,828
" " Darwaza-Quetta "	...	...	...	9,875
" " Sibi-Quetta "	...	...	...	160,697
" " Killa-Abdulla "	...	...	...	1,673
" " Chaman Extension	...	...	...	4,249
Kandahar Reserve	...	...	...	14,125
	562,006	2,195,535	1,633,520	1,056,861
Bombay.				
Dhond and Manmad	22,733	22,733	...	43,793
Southern Mahratta (Subsidized)	108,487	326,424	217,937	378
Southern Mahratta	...	...	...	2,108
	131,220	349,157	217,937	(*a*) 45,901
Madras.				
Cuddapah-Nellore	*—4,309*	4,845	9,154	23,348
" " Kadiri Extension Survey	...	—	...	667
Bellary-Kistna	*—2,338*	6,181	8,519	57,758
" " Hindupur Extension Survey	—	...	...	143
Mysore	14,108	51,481	37,373	(*b*) ...
Pakul-Villupuram Survey	...	...	...	581
Vizagapatam Raipore	...	...	...	980
Bezvada	...	...	...	1,726
	7,461	62,507	55,046	85,203
TOTAL STATE RAILWAYS, INCLUDING EAST INDIAN AND EASTERN BENGAL RAILWAYS	5,542,734	10,871,926	5,329,192	(*a*)2,557,786

(*a*) Excludes Interest of the Bengal-Nagpore, Bengal Central, Southern
(*b*) Interest charges for the Mysore Railway are included in the amount
(*c*) Consists of interest charges of —

	Rs.
Eastern Bengal	96,725
Northern Bengal	90,813
Dacca	26,256
Kaunia-Dharla	3,853
	217,647

in respect of RAILWAYS, for the Year ended 31st March 1888.

UNDER EXPENDITURE HEADS.						NET LOSS OR GAIN TO THE GOVERNMENT.	
Annuities.		Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	Gain.	Loss.
England.	Exchange.						
£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
410,104	172,329	170,040	1,244	2,914	1,277,951	...	50,788
1,176,609	494,423	492,582	557	8,557	4,027,167	...	42,566
520,332	218,648	...	7,333	8,861	1,270,463	...	448,936
377,885	158,791	...	640	10,517	914,416	...	212,640
209,990	88,240	...	3,905	6,907	681,801	...	175,403
2,694,920	1,132,431	662,622	13,679	37,756	8,171,798	...	930,333
1,508,104	633,720	205,122	...	...	4,033,114	570,102	...
...	...	50,619	...	...	1,428,403	269,893	...
...	...	...	...	...	58,157	...	12,418
...	...	...	...	...	9,699	...	4,723
...	...	...	...	...	2,637	...	2,637
...	...	...	...	...	6,185	...	6,185
1,508,104	633,720	255,741	...	...	5,538,195	814,032	...
...	...	...	...	...	96,760	...	18,739
...	...	...	...	...	5,296	6,151	...
...	...	...	...	...	301	...	301
...	...	...	...	...	28,805	...	20,680
82,563	34,694	...	...	...	204,018	...	66,541
(a)...	(a)...	...	...	...	(a)217,923	(a)17,147	...
...	...	...	...	...	291,047	39,994	...
...	...	...	...	...	30,161	...	30,161
...	...	...	...	...	321,208	9,833	...
...	...	...	...	...	9,096	...	4,128
...	...	...	...	...	6,490	...	5,270
...	...	...	...	...	15,586	...	9,398
32,542	13,674	...	...	...	113,827	...	38,290
155,611	65,389	...	...	...	919,785	38,647	...
...	...	...	...	...	44,782	...	44,782
...	...	...	...	...	169,012	11,494	...
...	...	...	...	...	7,568	1,837	...
...	...	...	...	...	41,625	11,262	...
...	...	...	...	...	1,207	...	1,207
(a)155,611	(a)65,389	...	...	...	(a)1,251,590	(a)25,177	...
118,252	49,691	...	...	...	188,041	...	157,478
...	...	...	...	...	5,057	...	224
...	...	...	...	...	12,809	...	3,251
...	...	...	...	...	28,531	...	10,226
...	...	...	...	...	69	106	...
(a)...	(a)...	...	...	...	(a)66,564	...	(a)3,130
571,821	240,284	...	...	...	3,161,509	...	973,324
...	...	...	...	...	22,411	...	15,061
...	...	...	...	...	19,398	...	19,398
...	...	...	...	...	184	...	184
...	...	...	...	...	10,532	...	10,532
...	...	...	...	...	1,546	...	1,546
...	...	...	...	...	72,750	...	72,750
...	...	...	...	...	7,718	...	7,718
...	...	...	...	...	15,828	...	15,828
...	...	...	...	...	9,875	...	9,875
...	...	...	...	...	160,697	...	160,697
...	...	...	...	...	1,673	...	1,673
...	...	...	...	...	4,249	...	4,249
...	...	...	...	...	14,125	...	14,125
571,821	240,284	...	...	...	3,502,495	...	1,306,960
...	...	...	...	...	43,793	...	21,060
235,579	98,992	4,201	...	...	557,087	...	230,663
...	...	...	...	...	2,108	...	2,108
(a)...	(a)...	4,201	...	...	(a)268,030	(a)81,118	...
...	...	...	...	...	32,502	...	27,657
...	...	...	...	...	667	...	667
...	...	...	...	...	66,277	...	60,096
...	...	...	...	...	143	...	143
...	...	5,053	...	...	42,426	9,055	...
...	...	...	...	...	581	...	581
...	...	...	...	...	980	...	980
...	...	...	...	...	1,726	...	1,726
...	...	5,053	...	...	145,302	...	82,795
(a)2,235,536	(a)939,393	264,995	...	...	(a)11,326,902	...	(a)454,976

Maharatta and Indian Midland Railways shown in Account No. 51.
for interest shown against the Southern Mahratta (Subsidized) Railway.

H.—Railway Revenue Account.

No. 50A.—DETAILED STATEMENT of CHARGES of the EAST INDIAN RAILWAY for INTEREST on DEBT and ANNUITY in PURCHASE of the RAILWAY, &c., for the Year ended 31st MARCH 1888.

	India.	England.	Exchange.	TOTAL.
INTEREST ON DEBT.	Rx.	£	Rx.	Rx.
EAST INDIAN RAILWAY.				
Interest on East Indian Railway Debenture Stock	...	64,604	27,147	91,751
Interest on India 4 per cent. Stock issued in redemption of portion of East Indian Railway Annuity	...	195,294	82,065	277,359
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of East Indian Railway Annuity	373	...	...	373
Interest on India 3½ per cent. Stock issued in redemption of East Indian Railway Annuities and Debenture Stock	...	79,081	33,231	112,312
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	7,435	3,124	10,559
Interest at 4½ per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts, to end of last year, *plus* half the outlay of the year	228,337	...		228,337
TOTAL	228,710	346,414	145,567	720,691
ANNUITIES IN PURCHASE OF RAILWAYS, &c.				
EAST INDIAN RAILWAY				
Annuity terminating in 1953 at the rate of £5-12-6 for every 100£ Stock of the Company	...	849,195	356,840	1,206,035
Contribution towards management	...	1,374	577	1,951
Sinking Funds pursuant to Acts 42 and 43 Vict., c 206, Section 51	...	49,121	20,641	69,762
Interest in lieu of deferred Annuity	...	262,000	110,095	372,095
TOTAL	...	1,161,690	488,153	1,649,843

No. 50B.—DETAILED STATEMENT of CHARGES of the EASTERN BENGAL RAILWAY for INTEREST on DEBT and ANNUITY in PURCHASE of the RAILWAY, &c., for the Year ended 31st MARCH 1888.

	India.	England.	Exchange.	TOTAL.
INTEREST ON DEBT.	Rx.	£	Rx.	Rx.
EASTERN BENGAL RAILWAY.				
Interest on E. B. Railway Debenture Stock	...	13,946	5,860	19,806
Interest on India 4 per cent. Stock issued in redemption of portion of Annuity	...	*—155*	*—65*	*—220*
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	21,222	8,918	30,140
Interest on India 3 per cent. Stock issued in redemption of Annuity and Debenture Stock	...	21	9	30
Interest at 4 per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts, to end of last year, *plus* half the outlay of the year	96,725	...	...	96,725
TOTAL	96,725	35,034	14,722	146,481
ANNUITIES IN PURCHASE OF RAILWAYS, &c.				
EASTERN BENGAL RAILWAY.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for £100 Stock of the Company	...	116,850	49,102	165,952
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	3,592	1,509	5,101
Contribution towards management	...	135	57	192
TOTAL	...	120,577	50,668	171,245

No. 50C.—DETAILED STATEMENT of CHARGES of the NORTH-WESTERN RAILWAY for Interest on DEBT and ANNUITY in PURCHASE of the SCINDE, PUNJAB AND DELHI RAILWAY, for the Year ended 31st MARCH 1888.

	India.	England.	Exchange.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
NORTH-WESTERN RAILWAY.				
Interest on India 4 per cent. stock issued in redemption of portion of Annuity and outstanding	...	*—1,015*	*—426*	*—1,441*
Interest on India 3½ per cent. Stock issued in redemption of Scinde, Punjab and Delhi Railway Annuities	...	171,647	72,127	243,774
Interest at 4 per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts, to end of last year, *plus* half the outlay of the year	715,875	...	...	715,875
TOTAL .	715,875	170,632	71,701	958,208
ANNUITIES IN PURCHASE OF RAILWAYS, &c.				
SCINDE, PUNJAB AND DELHI RAILWAY.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	371,353	156,046	527,399
Contribution towards management	...	317	133	450
Sinking Funds pursuant to Acts 44 and 45 Vict., c, 53, Sec. 2, as modified by Sec. 25	...	29,519	12,405	41,924
TOTAL .	...	401,189	168,584	569,773

No. 51.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by the SUBSIDIZED RAILWAY COMPANIES, for the Year ended 31st March 1888.

BOMBAY.		
Imperial.	*Rx.*	
Interest on the Subscribed Capital of the Southern Mahratta Railway	378	378
ENGLAND.		
	£	
Interest on the Subscribed Capital of the Southern Mahratta Railway	235,579	
Do. do. Indian Midland Railway	118,252	
Do. do. Bengal Central Railway	32,542	
Do. do. Bengal-Nagpore	82,563	
	£	468,936
Exchange	Rx.	197,051
TOTAL .	Rx.	666,365

No. 52.—DETAILED ACCOUNT of the CHARGES for LAND and SUPERVISION of WORKS of GUARANTEED ENTERPRISE, for the Year ended 31st March 1888.

	Amount.	TOTAL.
LAND.	Rx.	Rx.
COMPENSATION FOR LAND TAKEN FOR THE FOLLOWING RAILWAYS—		
Madras:		
Madras Railway	7,578	
South Indian Railway	3,948	11,526
Bombay:		
Great Indian Peninsula Railway	458	
Bombay, Baroda, and Central India Railway	1,244	1,702
North-Western Provinces and Oudh:		
Oudh and Rohilkund Railway	701	701
Central Provinces:		
Great Indian Peninsula Railway	99	99
		14,028
Deduct—Sale Proceeds of Land, the original cost of which was treated as Charge under Compensation for Land for Guaranteed Railways:		
Madras Railway	245	
South Indian Railway	43	
Great Indian Peninsula Railway	...	
Bombay, Baroda, and Central India Railway	...	
Oudh and Rohilkund Railway	61	349
TOTAL LAND . Rx.		13,679
ESTABLISHMENT.		
Director General of Railways, Secretary to Government and Consulting Engineers for Railways and their Establishments, Salaries, Travelling Allowances, and Contingencies:		
India	15,865	
Madras	7,747	
Bombay	9,919	
Bengal	9,486	
Central Provinces	1,258	
North-Western Provinces and Oudh	10,006	54,281
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances, and Contingencies:		
Madras	3,461	
Bombay	9,836	
Bengal	3,084	
Central Provinces	654	
North-Western Provinces and Oudh	2,952	19,987
		74,268
Deduct—Amount of Supervision and Control Establishment for the Year 1887-88 written back charged to the account of—		
East Indian Railway		10,000
Eastern Bengal for Bengal Central		1,002
South Mahratta		6,030
Rajputana-Malwa		11,289
Indian Midland		4,453
Bengal-Nagpore		1,643
Mysore		2,095
TOTAL DEDUCTIONS		36,512
TOTAL ESTABLISHMENT . Rx.		37,756
GRAND TOTAL . Rx.		51,435

No. 53.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAYS and other COMPANIES to 31st March 1888, the NET REVENUE of the several COMPANIES to the 31st of December 1887, appropriated towards the REPAYMENT of that amount and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1888.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1887, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bombay, Baroda, and Central India Railway	9,635,311	63,589	9,698,900	7,110,275	2,588,625
Great Indian Peninsula Railway	27,519,585	441,321	27,960,906	22,749,980	5,210,926
Madras Railway	13,376,961	1,253	13,378,214	6,024,934	7,353,280
Oudh and Rohilkund Railway	5,006,286	65,185	5,071,471	2,748,184	2,323,287
South Indian Railway	3,847,916	7,946	3,855,862	1,938,549	1,917,313
TOTAL	59,386,059	579,294	59,965,353	40,571,922	19,393,431

No. 54.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS.

	Rx.	Rx.
IN INDIA.		
IMPERIAL.		
Madras.		
Recovery of the NET LOSS on the Mysore Railway after paying interest borne by H. H. the Maharajah of Mysore—		
Mysore Railway	24,764	24,764
TOTAL RECEIPTS . Rx.		24,764

No. 54A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED COMPANIES—Land, &c.

	Rx.	Rx.	Rx.
IN INDIA.			
Bengal.			
Land—			
Compensation for land taken up—			
Tarkessur Railway (Provincial)	5		
Bengal Central Railway	—267		
Bengal and North-Western Railway	29,278		
		29,016	
N.-W. Provinces and Oudh.			
Subsidy payable to Rohilkhund-Kumaon Railway (Provincial)	4,000		
		4,000	
Assam.			
Subsidy payable to the Assam Railway and Trading Company (Provincial)	10,000		
Share of joint audit charges of the Assam Railway and Trading Company (Provincial)	611	10,611	
			43,627
TOTAL SUBSIDIZED COMPANIES . Rx.			43,627

No. 55.—ABSTRACT ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE from IMPERIAL AND PROVINCIAL FUNDS, for the Year ended 31st March 1888.

	Rx.	Rx.	Rx.
IMPERIAL.			
INDIA, GENERAL.			
Surplus Establishment and Miscellaneous Charges	10,395		
Director General's Establishments	15,865		
Port Store-keeper's and Stock Verifier's Establishment	5,027		
Estimate for Doubling Rajputana-Malwa Railway	1,245		
Bhawalpore-Ajmere State Railway Survey	561		
Gordra-Rutlam Railway Survey	3,209		
		36,302	
ASSAM.			
Bengal-Assam Railway Survey	336		
Assam Extension Survey	—1		
		335	
BENGAL.			
Rungpore-Dhubri Survey	1,118		
Chittagong-Comilla Survey	1,170		
		2,288	
CENTRAL PROVINCES.			
Rajnandgaon-Warangal Survey	315		
Nagpur-Chhattisgarh Extension Survey	—4,856		
		—4,541	
PUNJAB.			
Peshawar-Jumrood Survey	418		
Bolan State Railway—Survey of permanent line	—3,064		
Ambala-Kalka-Simla Survey	48		
Mianwali-Khushalgarh Survey	1,298		
Khattan-Babar-Kach Railway Survey	828		
Kuch-Quetta Survey	1,633		
Bannu Railway Survey	7,053		
		8,214	
TOTAL IMPERIAL . . Rx.			42,598
PROVINCIAL.			
BENGAL.			
Share of Administrative Charges	6,829		
		6,829	
NORTH-WESTERN PROVINCES AND OUDH.			
Phillibhit-Seramow Survey	—47		
Hurdwar-Dehra-Rajpur Railway	139		
		92	
PUNJAB.			
Bhatinda-Machinabad State Railway Survey	454		
		454	
MADRAS.			
Registration of Road Traffic in connection with Railways in Madras	1		
Porto Novo-Salem Survey	15		
Madura-Pamban Survey	7		
		23	
BOMBAY.			
Provincial Surveys	1,851		
		1,851	
TOTAL PROVINCIAL . Rx.			9,249
TOTAL MISCELLANEOUS RAILWAY EXPENDITURE . Rx.			51,847

H.—Railway Revenue Account.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1887-88.

Section J.—Irrigation.

Revenue Rx. 1,714,274. Expenditure Rx. 2,461,646.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
					Rx.	*Rx.*
Major Works	56	Direct receipts	116	...	950,961	...
	...	Portion of Land Revenue due to Irrigation. (See Account No. 13A)	27	...	602,555	...
	57	Working Expenses	117	...	...	677,607
	57A	" " Detailed Statement	118	...	...	...
	58	Statement of Financial Results	120	...	...	...
		Interest on Debt. (See Account No. 58)	120	...	...	1,017,542
Minor Works and Navigation.	59	Gross Receipts	122	...	160,758	...
	60	Expenditure Abstract (Abstract Account)	127	...	...	766,497
	60A	Detailed Account of Expenditure from Imperial and Provincial Funds against Capital Account	130	...	...	...
	60B	Detailed Account of Expenditure from Imperial and Provincial Funds against Revenue Account	134	...	...	...
		TOTAL		...	1,714,274	2,461,646

No. 56.—ABSTRACT ACCOUNT of DIRECT RECEIPTS from MAJOR WORKS, credited to IMPERIAL and PROVINCIAL FUNDS, respectively, for the Year ended 31st March 1888:

	Actual Receipts.											
	Water-rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-power.	Navigation Receipts.	Rents of Buildings.	Fines.	Miscellaneous and other Items.	GRAND TOTAL.
IMPERIAL.												
PUNJAB.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Swat River Canal	10,107	...	12	...	...	...	140	...	48	1	18	10,326
Western Jumna Canal	98,974	26,988(a)	409	73	2,343	363	1,734	3,948	135	252	147	135,366
Bári Doáb Canal	112,772	...	1,507	...	1,427	1,062	8,468	...	127	513	265	126,141
Sirhind Canal	64,446	...	364	...	402	676	3,779	1,210	461	64	124	71,526
Lower Sohag and Para Canal	...	...	...	...	...	13	...	...	18	...	25	56
Sidhnai Canal	14,226	...	3	...	...	...	...	...	6	41	...	14,276
Chenab Canal	...	...	...	...	...	...	...	...	20	1	4	25
	300,525	26,988(a)	2,295	73	4,172	2,114	14,121	5,158	815	872	583	357,716
DEDUCT—Share of Revenue of Sirhind Canal due to Native States	...	...	1	...	212	264	587	297	227	3	35	1,626
TOTAL PUNJAB . Rx.	300,525	26,988(a)	2,294	73	3,960	1,850	13,534	4,861	588	869	548	356,090
MADRAS.												
Godávari Delta Project	...	...	...	...	298	846	...	10,437	18	...	832	12,431
Kistna Delta Project	...	...	...	137	160	624	...	3,180	55	7	231	4,394
Pennér Anicut Project	...	...	...	...	...	...	...	...	...	...	...	...
Cauvery Delta Project	...	...	...	...	301	340	...	...	...	...	17	658
Srivaikuntham Anicut Project	...	...	...	37	...	76	...	...	25	...	23	161
Kurnool Canal	5,628	...	...	350	...	164	...	188	63	...	159	6,552
Sangam Anicut System	...	...	...	...	...	86	...	...	...	...	...	86
TOTAL MADRAS . Rx.	5,628	...	...	524	759	2,136	...	13,805	161	7	1,262	24,282
BOMBAY.												
Desert Canal	3,674	...	...	...	1	...	...	...	6	1	15	3,697
Begari Canal	2,503	...	...	...	3	...	...	...	...	...	43	2,549
Eastern Nara Works	82	...	...	...	135	...	...	...	...	...	1,382	1,599
Hathmati Canal	674	...	...	12	60	...	...	...	...	...	1	747
Lakh Canal	72	...	...	...	5	...	...	...	...	...	...	77
Kadva River Works	565	...	...	...	43	...	...	...	1	...	6	615
Krishna Canal	2,060	...	...	44	156	...	...	...	1	...	2	2,263
Panjhra River Works and Mookti Reservoir	1,204	...	1	...	39	...	...	...	...	...	17	1,261
Ekruk Tank	577	...	69	262	373	...	...	...	...	...	45	1,326
Mutha Storage Lake and Canal	9,368	...	169	8,174	529	...	360	...	13	...	345	18,958
Mhaswad Tank	265	...	1	...	2	...	...	...	...	...	86	354
Nira Canal	629	...	...	...	103	...	...	...	36	...	...	768
Gokak Canal, First Section	317	...	...	...	8	...	345	...	...	...	...	670
Unharwah Canal	1	...	...	...	...	...	...	...	...	...	3	4
TOTAL BOMBAY . Rx.	21,991	...	240	8,492	1,457	...	705	...	57	1	1,945	34,888
NORTH-WESTERN PROVINCES.												
Betwa Canal	2,818	...	59	31	78	...	...	...	...	44	(b) 27	3,057
Ganges Canal	...	...	...	...	...	...	...	...	...	...	136	136
TOTAL NORTH-WESTERN PROVINCES . Rx.	2,818	...	59	31	78	...	...	...	...	44	163	3,193
TOTAL IMPERIAL . . Rx.	330,962	26,988	2,593	9,120	6,254	3,986	14,239	18,666	806	921	3,918	418,453

PROVINCIAL.												
BENGAL.												
Orissa Project	13,787	...	10	...	113	37	...	7,100	500	...	757	22,304
Midnapore Canal	9,084	...	...	...	5	16	...	12,657	53	...	1,623	23,438
Tidal Canal	...	...	...	...	7	108	...	4,041	25	...	5	4,186
Soane Canal	51,958	...	37	...	39	215	71	5,590	720	32	1,733	60,395
TOTAL BENGAL . Rx.	74,829	...	47	...	164	376	71	29,388	1,298	32	4,118	110,323
NORTH-WESTERN PROVINCES.												
Ganges Canal	169,111	15,070	166	43	7,429	...	2,811	776	72	729	911	197,118
Lower Ganges Canal	91,220	8,389	392	92	3,809	...	554	530	378	307	943	106,614
Agra Canal	35,996	8,745	118	...	1,808	...	203	1,053	24	55	146	48,148
Eastern Jumna Canal	63,224	1,297	1	20	4,518	...	892	...	17	268	68	70,305
TOTAL NORTH-WESTERN PROVINCES . Rx.	359,551	33,501	677	155	17,564	...	4,460	2,359	491	1,359	2,068	422,185
TOTAL PROVINCIAL . Rx.	434,380	33,501	724	155	17,728	376	4,531	31,747	1,789	1,391	6,186	532,508
GRAND TOTAL	765,342	60,489	3,317	9,275	23,982	4,362	18,770	50,413	2,595	2,312	10,104	950,961

(a) Shown in the accounts of the Civil Department.
(b) Amount of an advance by Secretary of State recovered in a subsequent year to that in which it was made.

No. 57.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR WORKS, for the Year ended 31st March 1888.

IRRIGATION AND NAVIGATION.

	Imperial.					Provincial.			Grand Total.
	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.	Bengal.	North-Western Provinces.	Total.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Working Expenses and Maintenance:—									
New Works	14,394	16,472	10,446	149	41,461	553	9,734	10,287	51,748
Repairs	2,810	83,879	49,121	22,573	158,383	79,854	87,678	167,532	325,915
Establishment	8,012	75,922	39,433	9,775	133,142	60,524	(a) 101,233	161,757	294,899
Tools and Plant	313	2,533	7,905	174	10,925	7,813	1,727	9,540	20,465
Profit and Loss	...	31	...	...	31	...	201	201	232
Suspense	...	...	...	...	...	...	...	...	...
Revenue Refunded	2	(b) 1,164	223	7	1,396	1,615	632	2,247	3,643
TOTAL . Rx.	25,531	180,001	107,128	32,678	345,338	150,359	201,205	351,564	696,902
Deduct—Share of working expenses of Sirhind Canal from Native States, and outlay from Contributions	...	18,764	531	...	19,295	...	...	...	19,295
GRAND TOTAL . Rx.	25,531	161,237	106,597	32,678	326,043	150,359	201,205	351,564	677,607

(a) Includes Rx. 634—charges in Civil Department for Collection of Owners' rates.
(b) Includes Rx. 249—Owners' rates refunded by Civil Department.

No. 57A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR WORKS, charged to IMPERIAL and PROVINCIAL FUNDS for the Year ended 31st March 1888.

	Expenditure during the Year.							Total Expenditure up to end of the Year.						
	Works	Repairs, including Plantations	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant	Profit and Loss.	Revenue refunded	Grand Total.
IMPERIAL.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Punjab.														
Swat River Canal	220	3,619	4,522	14	...	...	8,375	931	7,744	7,298	15	...	2	15,990
Bári Doab Canal	2,589	21,274	24,344	1,285	...	173	49,665	39,340	541,487	576,640	14,755	92	4,030	1,176,344
Western Jumna Canal	6,451	21,512	25,972	617	31	(a)944	55,527	34,692	697,940	647,240	10,123	357	3,504	1,393,856
Lower Sohag and Para Canal	...	1,881	1,598	...	...	...	3,479	...	3,522	2,014	...	...	...	5,536
Sirhind Canal	7,155	29,264	16,340	495	...	47	53,301	24,076	71,934	36,709	589	...	85	133,393
Sidnai Canal	57	2,488	1,282	94	...	...	3,921	57	3,440	1,694	109	...	...	5,300
Chenab Canal	...	3,841	1,864	28	...	...	5,733	...	3,841	1,864	28	...	...	5,733
	16,472	83,879	75,922	2,533	31	1,164	180,001	99,096	1,329,908	1,273,459	25,619	449	7,621	2,736,152
DEDUCT—Share of Working Expenses of Sirhind Canal due from Native States	4,018	10,287	4,330	117	...	12	18,764	7,287	22,678	8,722	123	...	23	38,833
TOTAL PUNJAB . Rx.	12,454	73,592	71,592	2,416	31	1,152	161,237	91,809	1,307,230	1,264,737	25,496	449	7,598	2,697,319
North-Western Provinces and Oudh.														
Betwa Canal	550	2,810	4,828	105	...	2	8,295	643	5,022	9,442	382	...	9	15,498
Lower Gangas Canal	13,844	...	3,184	208	...	...	17,236	13,844	...	3,184	208	...	...	17,236
TOTAL NORTH-WESTERN PROVINCES AND OUDH	14,394	2,810	8,012	313	...	2	25,531	14,487	5,022	12,626	590	...	9	32,734
Madras.														
Godávarí Delta System	2,372	25,280	19,161	4,846	...	56	51,715	23,831	594,710	330,898	74,533	...	1,213	1,025,185
Deduct—Outlay from Contributions	*6*	...	*6*	*23*	...	...	*35*							
Kistna Delta System	1,403	16,372	12,003	2,845	...	40	32,663	15,237	339,830	187,198	38,691	...	1,332	582,288
Deduct—Outlay from Contributions	...	...	...	...	...	...	...							
Pennèr Anicut System	70	—435	654	—13	...	...	276	7,035	41,092	24,379	-1,143	...	...	73,649
Cauvery Delta System	3,787	—4,613	3,019	—106	...	1	2,088	34,996	444,419	156,668	11,449	...	22	647,554
Deduct—Outlay from Contributions	*146*	*31*	*64*	*3*	...	...	*244*							
Sriváikuntham Anicut System	295	713	873	—6	...	...	1,875	3,473	25,210	13,438	621	...	12	42,754
Deduct—Outlay from Contributions	*153*	*56*	*41*	*2*	...	...	*252*							
Sangam Anicut System	...	3,145	1,224	...	...	...	4,369	...	5,136	2,237	41	...	...	7,414
Kurnool Canal(b)	2,519	8,659	2,501	339	...	126	14,144	15,739	61,941	22,455	3,151	...	209	103,495
Barur Tank	...	...	—2	...	...	...	—2	...	...	—2	...	...	...	—2
	10,446	49,121	39,433	7,905	...	223	107,128	100,311	1,512,338	737,271	129,629	...	2,788	2,482,337
Deduct—Outlay from Contributions	*305*	*87*	*111*	*28*	...	...	*531*							
TOTAL MADRAS . Rx.	10,141	49,034	39,322	7,877	...	223	106,597	100,311	1,512,338	737,271	129,629	...	2,788	2,482,337

BOMBAY.														
Desert Canal	...	3,071	955	15	...	...	4,041	479	21,926	7,734	191	...	...	30,330
Unharwâh	...	900	244	10	...	...	1,154	...	2,341	660	27	...	1	3,029
Begari Canal	...	4,738	1,375	13	...	...	6,126	3,674	112,892	26,687	549*	...	...	143,802
Eastern Nara Works	...	3,453	2,010	11	...	...	5,474	2,670	125,484	55,123	1,442	...	6	184,725
Hathmati Canal	128	470	319	...	...	...	917	128	6,092	4,520	23	19	247	11,029
Panjhra River Works and Mookti Reservoir	...	455	183	...	...	...	638	67	3,999	1,763	42	...	176	6,047
Kádva River Works	...	293	301	...	...	...	594	15	3,925	3,055	85	...	19	7,099
Mutha Storage Lake and Canal	...	4,043	1,956	35	...	...	6,034	253	47,123	19,600	—289	...	60	66,747
Krishna Canal	...	1,567	713	20	...	1	2,301	66	16,456	12,941	158	...	7	29,628
Pravara River Works—Lakh Canal	...	169	113	15	...	2	299	62	5,336	3,467	97	...	5	8,967
Ekruk Tank	21	967	477	18	...	...	1,483	28	15,657	9,548	165	...	...	25,398
Gokak Canal, First Section	...	256	189	17	...	3	465	...	842	613	17	...	8	1,480
Mhasvad Tank	...	1,009	470	...	...	...	1,479	...	2,059	1,009	10	...	...	3,078
Nira Canal	...	1,182	470	20	...	1	1,673	...	3,339	1,391	20	...	1	4,751
TOTAL BOMBAY . Rx.	149	22,573	9,775	174	...	7	32,678	7,442	367,471	148,111	2,537	19	530	526,110
PROVINCIAL.														
BENGAL.														
Orissa Project	...	31,098	15,358	1,639	...	36	48,131	164	331,045	154,397	19,316	64	336	(c)505,322
Midnapore Canal	...	13,118	7,702	3,141	...	46	24,007	4,074	188,365	90,857	27,709	...	84	311,089
Tidal Canal	...	4,793	1,486	211	...	..	6,490	303	41,970	14,768	2,160	...	91	59,292
Sone Project	553	30,845	35,978	2,822	...	1,533	71,731	553	321,809	226,448	17,467	...	6,178	572,455
TOTAL BENGAL . Rx.	553	79,854	60,524	7,813	...	1,615	150,359	5,094	883,189	486,470	66,652	64	6,689	1,448,158
N.-W. PROVINCES.														
Ganges Canal	5,185	36,698	44,962	1,080	201	174	88,300	82,241	909,331	1,114,032	40,864	4,948	3,741	2,155,157
Lower Ganges Canal	2,221	32,102	34,281	442	...	115	69,161	51,043	371,762	445,195	6,730	...	909	875,639
Agra Canal	1,660	11,198	11,297	104	...	219	24,478	17,733	131,901	119,635	3,595	...	2,582	275,446
Eastern Jumna Canal	668	7,680	10,693	101	...	124	19,266	21,489	281,175	386,717	3,929	32	1,703	695,045
TOTAL N.-W. PROVINCES . Rx.	9,734	87,678	101,233	1,727	201	632	201,205	172,506	1,694,169	2,065,579	55,118	4,980	8,935	4,001,287

* Approximate figures are subject to Revision, as they include direct and indirect charges.
(a) Inclusive of Rx 249 on account of refund of owner's rate.
(b) This canal was purchased from the late Madras Irrigation and Canal Company.
(c) Excludes *outlay* in England.

No. 58.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR
WORKING EXPENSES, the INTEREST on the DEBT incurred in

PARTICULARS.	(a) Estimated cost of construction including exchange but excluding indirect charges.	Capital Outlay, excluding all Interest Charges. During 1887-88 pages 185 to 187.	To end of 1887-88.	Revenue Water-rates, &c. (for details, see pages 116 and 117).	Collected with Land Revenue.	No. of Items.
	Rx.	Rx.	Rx.	Rx.	Rx.	
BENGAL.						
Orissa Project	3,139,622	40,610	2,291,384	22,304	...	1
Midnapore Series	831,677	135	826,335	23,438	...	2
Tidal Canal	177,270	...	179,549	4,186	...	3
Soane Project	2,788,870	13,817	2,513,624	66,395	...	4
TOTAL . . Rx.	6,937,439	54,562	5,810,892	110,323	...	5
NORTH-WESTERN PROVINCES.						
Ganges Canal	2,923,554	8 845	2,655,721	197,254	44,301	6
Lower Ganges Canal	2,773,947	136,442	2,926,902	106,614	20,783	7
Agra Canal	871,752	4,824	837,663	48,148	...	8
Eastern Jumna Canal	344,191	1,733	294,635	70,305	22,154	9
Betwa Canal	425,141	7,571	389,299	3,057	...	10
TOTAL . Rx.	7,338,585	159,415	7,104,220	425,378	87,238	11
PUNJAB.						
Western Jumna Canal	1,079,050	27,874	1,033,918	135,366	5,140	12
Bári Doab Canal	1,579,860	1,710	1,552,462	126,141	37,526	13
Sirhind Canal, British expenditure	3,650,410	75,068	2,204,298	69,900	...	14
Ditto Native State expenditure		38,761	1,323,950	1,626	...	15
Lower Sohag and Para Canals	72,810	6,521	60,668	56	2,988	16
Chenab Canals	293,559	77,306	250,206	25	...	17
Sidhnai Canals	74,873	1,243	71,012	14,276	...	18
Swat River Canal	354,581	8,207	333,252	10,326	...	19
TOTAL . Rx.	7,105,143	236,690	6,829,766	357,716	45,654	20
MADRAS.						
Godávári Delta System	1,108,933	19,422	1,066,557	12,431	183,853	21
Kistna Delta System	1,391,978	41,306	781,402	4,394	132,273	22
Pennér Anicut System	161,279	6,032	156,457	...	13,183	23
Cauvery Delta System	166,292	449	165,716	658	62,014	24
Srivaikuntham Weir Project	136,152	1,363	134,320	161	10,211	25
Sangam Project	289,644	13,075	284,908	86	8,041	26
Kurnool Canal	...	*—1,066*	2,164,479	6,552	...	27
Barur Tank Project	40,000	4,043	30,731	...	*—28*	28
Periyar Project	542,500	27,099	27,099	...	...	29
Rushikulya Canal	260,529	25,457	80,477	...	...	30
Surveys	...	...	...	...	...	31
TOTAL . Rx.	4,097 307	137,180	4,892,146	24,282	409,547	32
BOMBAY.						
Desert Canal	126,684	5,716	117,679	3,697	9,171	33
Bégari Canal	162,885	609	162,560	2,549	21,575	34
Eastern Nara Works	527,670	11,375	490,060	1,599	31,252	35
Hathmati Canal	49,470	...	49,093	747	...	36
Pravara River Works, Lakh Canal	37,519	48	34,712	77	...	37
Kádvá River Works	69,189	1,898	64,869	615	59	38
Krishna Canal	72,755	228	79,016	2,263	98	39
Lower Panjhra River Works, including Mookti Reservoir	44,449	314	42,159	1,261	486	40
Ekruk Tank	122,824	...	122,812	1,326	...	41
Mútha Storage Lake and Canal	605,323	6,781	597,805	18,958	...	42
Unherwah Canal	34,543	1,023	33 163	4	5,321	43
Gokak Canal—First Section	40,594	166	40 088	670	...	44
Mhaswad Tank	197 896	2,214	196,002	354	2	45
Nira Canal	397,735	39,794	395,519	768	...	46
Chankápur Canal	70,154	98	6,106	...	...	47
Maladevi Canal	91,498	*—1*	3,401	...	...	48
TOTAL . Rx.	2,651,188	70,263	2,435,044	34,888	67,964	49
Stores and Reserve	...	...	94	...	...	50
GRAND TOTAL . . Rx.	...	(b) 619,349	(b) 25,748,212	(b) 950,961	610,403	51

(a) The term *indirect charges*, refers to Leave Allowances and Capitalization of Abatement of Land Revenue. Interest is charged in a separate column. In the case of old works for which the estimates do not exist, the actual outlay by the British Government is taken as cost of construction. In cases where the charges for establishment and tools and plant were omitted from the estimate, these have been added.

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the respect of those WORKS, and the FINANCIAL RESULTS.

DURING 1887-88.				EXCLUDING INTEREST.				Simple Interest at 4 per cent. on past Capital Outlay, plus ½ the Outlay of the Year.	INCLUDING INTEREST.			
						Rate per cent.					Rate per cent.	
No. of Items.	Less Collection Charges in Civil Department.	TOTAL.	WORKING EXPENSES, 1887-88 (for details, see pages 118 and 119).	Excess Revenue.	Excess Expenditure.	Of Excess Revenue	Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.
	Rx.	Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.		
1	...	22,304	48,131	...	25,827	...	1·13	90,843	...	116,670	...	5·09
2	...	23,438	24,007	...	569	...	·06	33,051	...	33,620	...	4·07
3	...	4,186	6,490	...	2,304	...	1·28	7,182	...	9,486	...	5·28
4	...	60,395	71,731	...	11,336	...	·45	100,269	...	111,605	...	4·44
5	...	110,323	150,359	...	40,036	...	·69	231,345	...	271,381	...	4·67
6	...	241,555	88,300	153,255	...	5·78	...	106,052	47,203	...	1·78	...
7	...	127,397	86,397	41,000	...	1·40	...	114,347	...	73,347	...	2·51
8	...	48,148	24,478	23,670	...	2·83	...	33,410	...	9,740	...	1·16
9	...	92,459	19,266	73,193	...	24·84	...	11,751	61,442	...	20·85	...
10	...	3,057	8,295	...	5,238	...	1·34	15,421		20,659	...	5·31
11	...	512,616	226,736	285,880	...	4·02	...	280,981	4,899	...	·07	...
12	...	140,506	55,527	84,979	...	8·22	...	40,799	44,180	...	4·27	...
13	...	163,667	49,665	114,002	...	7·34	...	62,064	51,938	...	3·34	...
14	...	69,900	34,537	35,363	...	1·60	...	86,671	...	51,308	...	2·33
15	...	1,626	18,764	...	17,138	...	1·29	52,183	...	69,321	...	5·24
16	...	3,044	3,479	...	435	...	·07	2,296	...	2,731	...	4·50
17	...	25	5,733	...	5,708	...	2·28	8,462	...	14,170	...	5·66
18	...	14,276	3,921	10,355	...	14·58	...	2,816	7,539	...	10·62	...
19	...	10,326	8,375	1,951	...	·59	...	13,166	...	11,215	...	3·36
20	...	403,370	180,001	223,369	...	3·27	...	268,457	...	45,088	...	·66
21	...	196,284	51,680	144,604	...	13·56	...	42,274	102,330	...	9·59	...
22	...	136,667	32,663	104,004	...	13·31	...	30,430	73,574	...	9·42	...
23	...	13,183	276	12,907	...	8·25	...	6,138	6,769	...	4·32	...
24	...	62,672	1,844	60,828	...	36·71	...	6,620	54,208	...	32·71	...
25	...	10,372	1,623	8,749	...	6·51	...	5,345	3,404	...	2·53	...
26	...	8,127	4,369	3,758	...	1·32	...	11,135	...	7,377	...	2·59
27	...	6,552	14,144	...	7,592	...	·35	86,600	...	94,192	...	4·35
28	...	—28	—2	—26	...	·08	...	1,148	...	1,174	...	3·82
29	...	...	...	...		...	...	542	...	542	...	2·00
30	...	...	...	...	...	..	...	2,710	...	2,710	...	3·37
31	...	...	...	...	...	...	...	...	...	...	...	...
32	...	433,829	106,597	327,232	...	6.69	...	192,942	134,290	...	2·76	...
33	917	11,951	4,041	7,910	...	6·72	...	4,593	3,317	...	2·79	...
34	2,184	21,940	6,126	15,814	...	9·73	...	6,490	9,324	...	5·73	...
35	3,232	29,619	5,474	24,145	...	4·93	...	19,375	4,770	...	·97	..
36	34	713	917	...	204	..	·41	1,964	...	2,168	...	4·41
37	4	73	299	...	226	...	·64	1,387	...	1,613	...	4·65
38	28	646	594	52	...	·08	...	2,557	...	2,505	3·86	...
39	183	2,178	2,301	...	123	...	·16	3,156	...	3,279	...	4·15
40	158	1,589	638	951	...	2·25		1,680	...	729	...	1·73
41	45	1,281	1,483	...	202	...	·16	4,912	...	5,114	...	4·16
42	468	18,490	6,034	12,456	...	2·08	...	23,777	...	11,321	...	1·90
43	532	4,793	1,154	3,639	...	10·97	...	1,306	2,333	...	7·93	...
44	16	654	465	189	...	·47	...	1,600	...	1,411	...	3·52
45	16	340	1,479	...	1,139	...	·58	7,796	...	8,935	...	4·56
46	31	737	1,673	...	936	...	·23	15,025	...	15,961	...	4·04
47	...	...	...	...	...	...	...	242	...	242	...	3·96
48	...	...	...	...	...	...	...	136	...	136	...	4·00
49	7,848	95,004	32,678	62,326	...	2·56	...	95,996	...	33,670	...	1·31
50	...	...	...	...	...	...	...	4	...	4	...	4·25
51	7,848	(b) 1,553,516	(b) 677,607	(b) 875,909	...	3·42	...	(b) 1,017,542	...	(b) 141,633	...	·55

(b) Exclusive of figures for Sirhind Canal, which concern Native States.

No. 59.—ABSTRACT ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL REVENUE and INCORPORATED LOCAL FUNDS for the Year ended 31st March 1888.

	ACTUAL RECEIPTS.											
	Water Rates from Irrigation.	Owners' Rates on Irrigated Lands	Miscellaneous Receipts by Sale of Water.	Water-supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce	Water-Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous & other Items.	TOTAL.
IMPERIAL.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.
IRRIGATION AND NAVIGATION.												
Works for which Capital and Revenue Accounts are kept:												
RAJPUTANA.												
Tanks in Todghur Sub-Collectorate	170	...	...	...	...	...	...	...	1	1	6	178
Tanks in Ajmere Sub-Collectorate	374	...	...	13	...	12	...	...	1	13	362	775
Tanks in Beawar Sub-Collectorate	466	...	...	...	...	5	...	...	6	3	134	614
TOTAL RAJPUTANA . Rx	1,010	...	...	13	...	17	...	...	8	17	502	1,567
PUNJAB.												
Lower Sutlej and Chenab Inundation Canals	17	...	...	...	560	34	...	...	3	166	25	805
Upper Sutlej Inundation Canals	1,339	...	...	...	91	264	...	...	16	18	1,030	2,758
Indus Inundation Canals	...	...	1	...	87	2,513	...	...	20	174	(a)5,233	8,028
Shahpur and Sahiwal Canals	4,058	..	..	...	...	67	...	...	...	...	...	4,125
TOTAL PUNJAB . Rx.	5,414	...	1	...	738	2,878	...	...	39	358	6,288	15,716
BOMBAY. *Sind:*												
Alibhur Cutcherey Canal	39	...	...	...	2	...	...	...	...	...	...	41
Great Marak Canal	190	...	...	...	19	...	...	...	...	...	12	221
Fulaili Canal	1,892	...	...	...	87	...	...	...	...	...	377	2,356
Mehrabwah Canal	...	...	...	...	—	...	...	...	...	...	20	20
Surfrazwah Canal	154	...	...	...	22	...	...	...	...	...	13	189
Ghar Canal	82	...	...	...	100	...	...	...	37	...	248	467
Sukkur and Shadadpur Canal	48	...	...	...	10	...	...	...	14	...	41	113
Total Sind Rx.	2,405	...	...	...	240	...	...	...	51	...	711	3,407

Dekkan and Gujarat:												
Khari Cut	1,316	...	...	4	40	...	...	...	...	...	...	1,360
Hartala Tank	40	...	...	...	2	...	...	...	...	...	32	74
Jamda Canal	353	...	1	—	78	...	...	...	7	...	...	439
Mhuswa Tank	50	...	...	...	15	...	...	...	2	...	3	70
Ojhar Canal	294	...	...	...	7	...	...	...	...	...	19	320
Bhatodi Tank	345	...	...	...	2	...	...	...	...	...	48	395
Matoba Tank	633	...	...	...	11	...	...	...	...	...	1	645
Kasardi Tank	26	...	...	...	3	...	...	...	...	...	8	37
Shirsuphal Tank	169	...	...	...	10	...	...	...	...	...	...	179
Bhadalwadi Tank	186	...	...	...	2	...	...	...	...	...	3	191
Koregaon Tank	61	...	...	...	1	...	...	...	...	...	...	62
Ashti Tank	224	...	1	...	20	...	...	...	..	...	1	246
Rewari Canal	301	...	...	...	12	...	...	...	...	...	...	313
Yerla River Irrigation Works	470	...	...	...	70	...	...	...	2	...	...	542
Upper Man River Works	360	...	...	...	6	...	...	...	1	...	...	367
Chickli Canal	117	...	...	...	4	...	...	...	...	...	...	121
Maini Tank	535	...	..	...	10	...	...	...	1	...	...	546
Muchkundi Tank	3	...	...	...	...	...	...	...	...	...	7	10
Gadikeri Tank	43	...	...	...	...	...	...	...	...	...	...	43
Dambal Tank	33	...	...	...	36	...	...	...	...	...	4	73
Medleri Tank	25	...	...	...	...	...	...	..	...	...	...	25
Madag Tank	158	...	...	...	11	...	...	...	...	...	...	169
Asundi Tank	33	...	...	...	...	...	...	...	...	...	...	33
Mavinkop Tank	...	...	...	...	...	...	...	...	...	...	...	...
Total Dekkan and Gujarat . Rx	5,775	...	2	4	340		..	...	13	...	126	6,260(a)
TOTAL BOMBAY . Rx.	8,180	...	2	4	580	...	...	...	64	...	837	9,667
Carried forward . Rx	14,604	...	3	17	1,318	2,895	...		111	375	7,627	26,950

(a) Inclusive of Rx 5,201 Silt clearance rate.

No. 59.—Abstract Account of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Revenue and Incorporated Local Funds for the Year ended 31st March 1888—*continued.*

	ACTUAL RECEIPTS.										
	Water Rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	14,604	...	3	17	1,318	2,895	...	...	111	375	7,627	26,950
IRRIGATION AND NAVIGATION—*continued.*												
IMPERIAL—*continued.*												
Works for which only Revenue Accounts are kept:												
BOMBAY.												
Irrigation Works, Shikârpur Canals Division	296	...	1	...	53	...	...	...	18	...	135	503
Irrigation Works, Ghar Division	290	...	...	...	68	...	...	...	4	...	277	639
Irrigation Works, Karachi Collectorate	901	...	...	...	20	...	...	...	...	...	1,070	1,991
Irrigation Works, Hyderabad Canal Division	1,065	...	...	...	155	...	...	...	...	...	88	1,308
Irrigation Works, Fulaili Division	33	...	...	...	8	...	...	...	...	...	16	57
Irrigation Works, Sholapore and Bijapur Division	14	...	...	...	...	...	...	...	...	...	...	14
Irrigation Works, Gujrat Division	...	...	...	...	...	...	...	...	...	...	...	...
Irrigation Works, Belgaum and Dharwar Division	48	...	...	...	7	...	...	...	...	...	17	72
Irrigation Works, Khandeish Division	128	...	...	...	...	...	...	...	...	...	38	166
Irrigation Works, Kaira District	78	...	...	...	...	...	...	...	...	...	...	78
Irrigation Works, Poona Division	68	...	...	...	...	...	...	...	...	...	...	68
Irrigation Works, Ahmedabad District	19	...	...	...	1	...	...	...	...	...	...	20
TOTAL . Rx.	2,940	...	1	...	312	...	...	...	22	...	1,641	4,916
PUNJAB.												
Muzuffergurh Canal . Rx.	...	...	...	...	...	...	...	...	...	155	4	159
TOTAL IMPERIAL . Rx.	17,544	...	4	17	1,630	2,895	...	...	133	530	9,272	32,025

PROVINCIAL.												
Works for which Capital and Revenue Accounts are kept:												
NORTH-WESTERN PROVINCES.												
Doon Canals	2,775	284	133	10	30	...	2,394	...	...	10	7	5,643
Rohilkhund	6,213	670	22	...	243	...	76	...	...	53	28	7,305
Bundelkhund Canals:												
Hamirpur Irrigation Works	158	...	1	...	4	...	...	...	...	...	10	173
Jhansi Irrigation Works	64	...	...	...	5	...	...	...	...	...	40	109
Bijnor Canals	1,098	111	...	...	50	...	6	...	...	9	1	1,275
TOTAL NORTH-WESTERN PROVINCES . Rx.	10,308	1,065	156	10	332	...	2,476	...	...	72	86	14,505
BENGAL.												
Orissa Coast Canal	...	...	...	...	...	39	...	5,283	21	...	42	5,385
Calcutta and Eastern Canals	...	...	...	...	6	3	...	57,477	155	...	353	57,994
Sarun Project	2,107	...	5	...	...	5	...	...	31	...	—82	2,066
TOTAL . Rx.	2,107	...	5	...	6	47	...	62,760	207	...	313	65,445
MADRAS.												
Peleandorai Anicut System	...	...	...	...	...	5	...	...	...	...	...	5
Chembrambakam Tank	...	...	...	...	...	4	...	...	...	...	1	5
Madras Water-Supply and Irrigation Extension Project	...	...	...	939	...	5	...	...	...	...	1	945
Buckingham Canal	...	...	...	...	...	193	...	6,650	23	...	48	6,914
Vedaraniam Canal	...	...	...	...	...	...	...	62	...	...	...	62
B. Project	...	...	...	...	...	...	...	...	...	...	...	...
Palar Anicut System	...	...	...	...	...	73	...	...	...	...	18	91
TOTAL . Rx.	...	...	...	939	...	280	...	6,712	23	...	68	8,022
Works for which Capital and Revenue Accounts are not kept:												
Bengal . Nuddea Rivers	...	...	...	...	...	...	...	19,832	30	...	5	19,867
Bengal . Eden Canal	...	...	...	...	6	15	...	...	...	...	71	92
Bengal . Tuer Project	...	...	...	...	...	...	...	...	...	...	1	1
Burma	...	...	...	...	...	...	...	2,560	...	...	...	2,560
Punjab	...	...	...	...	...	...	...	...	...	...	(a)4,683	(a)4,683
Madras	...	...	...	...	102	893	...	...	18	...	106	1,119
TOTAL . Rx.	...	...	...	...	108	908	...	22,392	48	...	4,866	28,322
TOTAL PROVINCIAL . Rx.	12,415	1,065	161	949	446	1,235	2,476	91,864	278	72	5,333	116,294
INCORPORATED LOCAL FUNDS.												
Works for which Capital and Revenue Accounts are not kept:												
Bengal	...	...	...	...	...	...	...	...	...	...	(a)258	(a)258
Punjab	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL INCORPORATED LOCAL . Rx.	...	...	...	...	...	...	...	...	...	...	(a)258	(a)258
TOTAL IRRIGATION AND NAVIGATION . Rx.	29 959	1,065	165	966	2,076	4,130	2,476	91,864	411	602	14,863	148,577
Carried forward . Rx.	29,959	1,065	165	966	2,076	4,130	2,476	91,864	411	602	14,863	148,577

(a) Shown in the Accounts of the Civil Department.

No 59—Abstract Account of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Revenue and Incorporated Local Funds in the Year ended 31st March 1888—*continued.*

	ACTUAL RECEIPTS.											
	Water-rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-Supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx*	*Rx.*	*Rx.*	*Rx.*
Brought forward	29,959	1,065	165	966	2,076	4,130	2,476	91,864	411	602	14,863	148,577
AGRICULTURAL.												
IMPERIAL.												
Works for which Capital and Revenue Accounts are not kept:												
Bombay	...	...	...	...	15	...	...	...	...	...	99	114
TOTAL IMPERIAL . Rx.	...	...	...	...	15	...	...	...	...	...	99	114
PROVINCIAL.												
Works for which Capital and Revenue Accounts are kept:												
LOWER BURMA:												
Irrawaddy Embankments	...	...	...	...	...	...	...	...	91	...	25	116
Works for which Capital and Revenue Accounts are not kept:												
Bengal	...	...	...	...	...	406	...	...	121	...	(a)10,535	(a)11,062
Madras	...	...	...	...	92	788	...	...	...	...	9	889
TOTAL PROVINCIAL . Rx.	...	...	...	...	92	1,194	...	...	212	...	10,569	12,067
TOTAL AGRICULTURAL . Rx.	...	...	...	...	107	1,194	...	...	212	...	10,668	12,181
GRAND TOTAL . Rx.	29,959	1,065	165	966	2,183	5,324	2,476	91,864	623	602	25,531	160,758

(a) Includes *Rx.* 10,201 recoveries by Civil Department from Zemindars for Embankments.

No. 60.—ABSTRACT ACCOUNT of EXPENDITURE from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS on MINOR WORKS and NAVIGATION, for the Year ended 31st March 1888.

IRRIGATION AND NAVIGATION WORKS.	Imperial.									Provincial.						Local.				Grand Total.
	Beluchistan.	Rajputana.	Punjab.	Upper Burma.	Bengal.	N.-W. P. and Oudh.	Madras.	Bombay.	Total Imperial.	Lower Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Total Provincial.	Lower Burma.	Bengal.	Punjab.	Total Local.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Works for which Capital and Revenue Accounts are kept:																				
Capital Outlay:																				
New Works—*see* page 130	45,589	...	*-6,246*	...	...	...	...	9,156	48,499	...	24,567	359	...	20,502	45,428	...	...	...	...	93,927
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment	4,512	...	...	...	...	...	...	4,097	8,609	...	6,245	78	...	6,383	12,706	...	...	...	...	21,315
Tools and Plant	1,889	...	...	...	...	...	...	163	2,052	...	3,690	...	...	696	4,386	...	...	...	...	6,438
Profit and Loss	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	1
Suspense	729	*-6*	*-107*	...	...	...	...	...	616	...	*-717*	*-111*	...	...	*-828*	...	...	...	...	*-212*
Less Receipts on Capital Account	52,720 12	*-6* ...	*-6,353* 174	... ...	... ...	... ...	... ...	13,416 3	59,777 189	... ...	33,785 161	326 ...	... ...	27,581 8	61,692 169	... ...	... ...	... ...	... ...	121,469 358
NET TOTAL: Rx.	52,708	*-6*	*-6,527*	...	...	...	...	13,413	59,588	...	33,624	326	...	27,573	61,523	...	...	...	...	121,111
Revenue Outlay:																				
New Works—*see* page 134	...	220	12,697	...	...	...	...	1,755	14,672	...	148	1,547	...	1,540	3,235	...	...	...	...	17,907
Repairs	...	2,208	21,609	...	...	...	...	35,096	58,913	...	17,640	4,032	...	15,746	37,418	...	...	...	...	96,331
Establishment	...	1,466	24,452	...	...	...	...	9,815	35,733	...	11,614	(a)8,424	...	4,775	24,813	...	...	...	...	60,546
Tools and Plant	...	14	459	...	...	...	...	94	567	...	2,728	*-67*	...	300	2,961	...	...	...	...	3,528
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue refunded	...	...	36	...	...	...	...	31	67	...	2	11	...	163	176	...	...	...	...	243
TOTAL . Rx.	...	3,908	59,253	...	...	...	...	46,791	109,952	...	32,132	13,947	...	22,524	68,603	...	...	...		178,555
Works for which only Revenue Accounts are kept:																				
Revenue Outlay:																				
New Works	...	...	155	...	...	...	...	10,109	10,264	...	...	...	...	...	...	...	...	...	...	10,264
Repairs	...	...	1,377	...	...	...	...	60,603	61,980	...	...	...	...	...	...	...	...	...	...	61,980
Establishment	...	...	4,456	...	...	...	...	23,628	28,084	...	...	...	...	...	...	...	...	...	...	28,084
Tools and Plant	...	...	144	...	...	...	...	371	515	...	...	...	...	...	...	...	...	...	...	515
Suspense	...	...	1	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	1
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue refunded	...	...	2	...	...	...	...	2	4	...	...	...	...	...	...	...	...	...	...	4
TOTAL . Rx.	...	...	6,135	...	...	...	...	94,713	100,848	...	...	...	...	...	...	...	...	...	...	100,848
Carried forward . Rx.	52,708	3,902	58,861	...		...	...	154,917	270,388	...	65,756	14,273	...	50,097	130,126	...	...	...	...	400,514

(a) Includes *Rx.* 27 Outlay by Civil Officers for collection of Owner's rates.

No. 60.—Abstract Account of Expenditure from Imperial, Provincial, and Incorporated Local Funds on Minor Works and Navigation, for the Year ended 31st March 1883—*continued.*

	Imperial.									Provincial.						Local.				Grand Total.
	India.		Punjab.	Upper Burma.	Bengal.	N.-W. P. and Oudh.	Madras.	Bombay.	Total Imperial.	Lower Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Total Provincial.	Lower Burma.	Bengal.	Punjab.	Total Local.	
	Beluchistan.	Rajputana.																		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	52,708	3,902	58,861	...	...	...	...	154,917	270,388	...	65,756	14,273	...	50,097	130,126	..	...	...	...	400,514
IRRIGATION AND NAVIGATION—*continued.*																				
Works for which neither Capital nor Revenue Accounts are kept:																				
New Works	...	99	...	3,530	...	...	*—3,695*	...	*—66*	13,582	1,336	...	635	28,458	44,011	1,240	...	...	1,240	45,185
Repairs	...	.	...	7,077	...	..	...	...	7,077	2,303	7,051	...	...	97,185	106,539	158	...	...	158	113,774
Establishment	...	56	...	1,903	..	...	*—4,272*	...	*—2,313*	4,109	5,750	...	1,429	44,895	56,183	322	...	...	322	54,192
Tools and Plant	...	20	...	98	...	..	...	...	118	1,823	394	...	237	1,432	3,886	21	...	...	21	4,025
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	*—53*	...	*—53*	*—51*	*—170*	...	51	...	*—170*	...	...	...	...	*—223*
Revenue refunded	...	.	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...
Unclassified expenditure by Civil Department	...	...	...	.	...	...	...	...	...	...	...	...	1,842	...	1,842	...	...	34	34	1,876
Loss by Exchange	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL . Rx.	...	175	..	12,608	...	...	*—8,020*	...	4,763	21,766	14,361	...	4,194	171,970	212,291	1,741	...	34	1,775	218,829
TOTAL IRRIGATION AND NAVIGATION . Rx.	52,708	4,077	58,861	12,608	...	...	*—8,020*	154,917	275,151	21,766	80,117	14,273	4,194	222,067	342,417	1,741	...	34	1,775	619,343
AGRICULTURAL.																				
Works for which Capital and Revenue Accounts are kept:																				
Capital Outlay:																				...
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	...	.	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tools and Plant		...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...
Profit and Loss	...	...	...	...	...	...	...	...	.	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	..	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Less Receipts on Capital Account	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...
NET TOTAL . Rx.		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.
Revenue Outlay:																				
Works—*see* page 135	...	...	...	...	...	...	...	..	...	3,436	...	...	...	...	3,436	...	..	...	...	3,436
Repairs	...	...	...	...	...	...	...	...	...	3,958	...	...	...	...	3,958	...	...	...	...	3,958
Establishment	...	...	...	...	...	...	...	...	...	1,710	...	...	...	...	1,710	...	...	...	...	1,710
Tools and Plant	...	...	..	...	...	...	..	...	...	190	...	...	...	...	190	...	...	...	...	190

Profit and Loss	...	...	...	...	...	...	...	...	...	23	...	...	...	...	23	...	...	...	...	23
Revenue refunded	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	...	—6	...	...	...	...	—6	...	...	...	...	—6
TOTAL . Rx.	...	...	...	...	...	...	...	...	...	9,311	...	...	...	...	9,311	...	...	...	...	9,311
Works for which only Revenue Accounts are kept:																				
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL . Rx.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Works for which neither Capital nor Revenue Accounts are kept:																				
Works	...	...	2,067	...	...	...	—219	7,825	9,673	...	4,857	2,728	...	12,615	20,200	...	...	...	...	29,873
Repairs	...	...	134	...	...	271	...	4,178	4,583	2,798	49,716	607	...	20,275	73,396	11	...	...	11	77,990
Establishment	...	...	506	...	...	62	...	2,940	3,508	643	(a)17,578	751	...	7,309	26,281	2	...	...	2	29,791
Tools and Plant	...	...	30	...	...	...	...	38	68	...	350	...	...	471	821	...	...	...	...	889
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	—136	—136	...	—574	...	...	...	—574	...	...	...	...	—710
Revenue refunded	...	...	...	...	...	...	...	...	...	...	...	...	...	9	9	...	...	...	...	9
Civil Department	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL . Rx.	...	...	2,737	...	...	333	—219	14,845	17,696	3,441	71,927	4,086	...	40,679	120,133	13	...	...	13	137,842
TOTAL AGRICULTURAL Rx.	...	...	2,737	...	...	333	—219	14,845	17,696	12,752	71,927	4,086	...	40,679	129,444	13	...	...	13	147,153
GRAND TOTAL . Rx.	52,708	4,077	61,598	12,608	...	333	—8,239	169,762	292,847	34,518	152,044	18,359	4,194	262,746	471,861	1,754	...	34	1,788	766,496
DEDUCT—Debits to the Indian Books by Credits to "Expenditure in England" for value of English Stores received and other items charged off in England	...	...	23	...	...	...	...	...	23	...	...	...	...	...	...	...	...	...	...	23
Loss by Exchange	...	...	9	...	...	...	...	...	9	...	...	...	...	...	...	...	...	...	...	9
NET OUTLAY IN INDIA Rx.	52,708	4,077	61,566	12,608	...	333	—8,239	169,762	292,815	34,518	152,044	18,359	4,194	262,746	471,861	1,754	...	34	1,788	766,464
IN ENGLAND:																				
Stores for India, Madras, and Bombay																			£	23
EXCHANGE																			Rx.	10
																			Rx.	766,497

(a) Includes Rx. 192 Collection charges in Civil Department.

J.—Irrigation.

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No. 60 A.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS, against CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, for the Year ended 31st March 1888.

IRRIGATION AND NAVIGATION. Works for which Capital and Revenue Accounts are kept.	Expenditure during year.										Total Expenditure to end of year.							
	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Receipts on Capital Account.	Deduct: Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same Account.	Total.	Net Total.	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
RAJPUTANA. *Imperial.*																		
(a) Tanks in Ajmere Sub-Collectorate	...	...	...	...	...	...	...	6	6	—6	72,196	...	11,278	1,258	355	47	98	85,036
(b) Tanks in Beawar Sub-Collectorate	...	...	...	...	...	...	...	...	...	...	47,755	...	10,689	1,322	...	...	39	59,727
Tanks in Todghur Sub-Collectorate	...	...	...	...	...	...	...	...	...	...	11,716	...	1,546	104	...	...	...	13,366
TOTAL RAJPUTANA . Rx.	...	...	–	...	...	...	...	6	6	—6	131,667	...	23,513	2,684	355	47	137	158,129
BELUCHISTAN.																		
Khush Dil Khan Reservoir	20,949	...	2,015	959	...	576	...	...	...	24,529	25,968	...	2,926	2,000	...	603	...	31,497
Nari Canal	950	...	218	14	...	221	...	...	...	1,403	2,165	...	497	32	...	1	...	2,693
Shebo Canal	23,209	...	2,179	883	1	...	12	55	67	26,205	29,305	...	4,999	2,025	1	—33	15	36,282
Mackka Tanks and Zara Karez	481	...	70	33	...	...	...	13	13	571	688	...	74	70	...	...	...	832
TOTAL BELUCHISTAN . Rx	45,589	...	4,512	1889	1	797	12	68	80	52,708	58,124	...	8,496	4,127	1	571	15	71,304
BENGAL. *Provincial.*																		
Calcutta and Eastern Canals	761	...	356	248	...	169	...	...	...	1,534	(c) 448,588	...	37,443	34,558	85	1,437	4,155	517,956
Sarun Project	...	...	...	...	...	...	...	...	...	...	47,995	...	16,417	2,561	...	...	50	66,923
Orissa Coast Canal	23,806	...	5,889	3,442	...	...	41	886	927	32,210	244,811	...	54,004	16,716	...	3,822	328	319,025
Damoodah Scheme	...	...	...	...	...	...	120	...	120	—120	9,063	...	9,486	710	...	...	4,025	15,234
Tirhoot Project	...	...	...	...	...	...	...	...	...	...	9,073	...	43,402	684	...	...	16	53,143
Hooghly Project	...	...	...	...	...	...	...	...	...	...	12,209	...	1,493	638	...	...	97	14,243
TOTAL BENGAL . Rx.	24,567	...	6,245	3,690	...	169	161	886	1,047	33,624	771,739	...	162,245	55,867	85	5,259	8,671	986,524
N.-W. PROVINCES. *Provincial.*																		
Doon Canals	...	...	...	...	...	74	...	...	...	74	57,297	...	4,586	415	...	89	105	62,282
Rohilkhund Canals	351	...	78	...	...	...	...	179	179	250	111,392	...	36,081	3,393	...	1,502	836	151,532
Sardah Canals	—11	...	—1	...	...	...	...	...	...	—12	(d) 4,568	...	168	...	...	...	...	4,736
Cawnpur Extension Survey Division, Lower Ganges Canal	...	...	...	...	...	...	...	...	...	...	1,781	...	3,425	...	...	...	...	5,206
Bundelkhund Irrigation Works	...	...	...	...	...	...	...	...	...	...	7,319	...	169	...	...	...	52	7,436
Bundelkhund Irrigation Survey	19	...	1	...	...	...	...	...	...	20	1,048	...	13,934	70	...	...	73	14,979
Bijnore Canal	...	...	...	...	...	...	...	6	6	—6	6,997	...	...	...	...	1	...	6,998
TOTAL N.-W. PROVINCES . Rx.	359	...	78	...	...	74	...	185	185	326	190,402	...	58,363	3,878	...	1,592	1,066	253,169

PUNJAB. (e) *Imperial.*																		
Sidhnai Canal Minor Water-courses	-6,073	...	...	...	...	...	...	...	...	-6,073	-1,451	...	...	...	...	...	...	-1,451
Madhopore Workshops	...	...	...	...	...	...	174	...	174	-174	25,590	...	41,329	...	...	...	24,504	42,415
Upper Sutlej Inundation Canals	...	...	...	...	...	...	...	...	—	...	44,523	...	6,280	1,315	...	...	8	52,110
Lower Sutlej Inundation Canals	...	...	...	...	...	...	...	...	—	—	9,610	...	1,084	62	...	...	...	10,758
Indus Inundation Canals	...	...	...	...	...	...	...	107	107	-107	66,365	...	8,721	67	...	127	6,362	68,918
Shahpur and Sahiwal Canals	...	...	...	...	...	...	...	...	...	...	3,764	...	123	...	...	...	...	3,887
Derajat Canals Special Survey	...	...	...	...	...	...	...	...	...	...	929	...	29,676	174	...	...	24	30,755
Lower Bári Doáb Special Survey	—	...	...	...	...	...	...	...	...	...	2,802	...	40,866	444	...	...	23	44,089
Lower Sohag and Para Canals	-173	...	...	...	...	...	...	...	...	-173	52	—	...	...	...	...	...	52
TOTAL PUNJAB . Rx	-6,246	...	...	...	...	...	174	107	281	-6,527	152,184	...	128,079	2,062	...	127	30,921	251,531
MADRAS. *Provincial.*																		
Chembrambakam Tank Project	...	...	...	...	...	...	...	...	...	...	49,180	...	12,454	820	...	...	12	62,442
Palar Anicut System	3,696	...	847	...	...	...	...	...	...	4,543	135,146	...	36,083	2,987	...	...	...	174,216
Neringipet Project	...	...	...	...	...	...	...	...	...	...	35	...	8	...	...	...	...	43
Chilka Lake	80	...	18	...	...	...	...	...	...	98	2,019	...	464	...	...	...	...	2,483
Vyalur Project	...	...	—	...	...	...	...	...	...	...	3	...	...	...	...	...	—	3
Buckingham Canal	16,194	...	5,397	709	...	...	8	...	8	22,292	451,185	...	124,002	14,386	...	...	8	589,565
Madras Water-supply and I. E. Project	...	...	...	...	...	...	...	...	...	...	129,780	...	21,255	665	...	...	117	151,583
Ganjam—Gopalpur Canal	...	...	...	...	...	...	...	...	...	...	231	...	1,621	222	...	...	...	2,074
Lower Coleroon Project	...	...	...	-13	...	...	...	...	...	-13	129	...	3,907	-26	...	...	...	4,010
Surveys	...	...	...	..	...	...	...	...	—	...	619	...	5,502	38	...	...	...	6,159
West Coast Canal	40	...	10	...	...	...	...	...	...	50	347	—	81	...	...	—	...	428
B. Project	...	...	...	...	...	...	...	...	—	...	26	—	444	-36	...	—	...	434
Kovur-Mungair Junction Canal	18	...	4	...	...	...	...	...	...	22	4,870	..	1,120	72	...	—	...	6,062
C. Project	...	...	...	—	...	...	...	...	—	...	91	...	580	-10	—	...	...	661
Pelandorai Anicut System	474	...	107	...	...	...	...	...	...	581	32,195	...	6,848	776	...	...	80	39,739
TOTAL MADRAS . Rx	20,502	...	6,383	696	...	...	8	...	8	27,573	805,856	...	214,369	19,894	...	...	217	1,039,909
BOMBAY. *Imperial.* *Dekkan and Gujarat.*																		
Kadva River Works	1,575	...	323	...	...	...	...	...	...	1,898	5,142	...	1,026	-322	...	...	...	5,846
Sabarmati Project Survey	...	...	...	...	...	...	...	...	...	...	505	...	3,029	...	...	...	...	3,534
Bhatodi Tank	...	...	...	...	...	...	...	...	...	...	27,179	...	6,961	931	...	...	69	35,002
Madag Tank	12	...	3	...	...	...	...	...	...	15	12,659	...	3,184	282	...	...	1	16,124
Mavinkop Tank	...	...	...	...	...	...	...	...	...	...	2,167	...	576	32	...	...	14	2,761
Gokak Canal (Second Section)	152	...	39	...	...	...	...	...	...	191	8,786	...	6,871	1,425	...	...	...	17,082
Dambal Tank	...	...	...	...	...	...	...	...	...	...	4,926	...	1,077	88	...	...	6	6,085
Medleri Tank	241	...	61	...	...	...	...	...	...	302	6,188	...	1,532	115	...	...	...	7,835
Muchkundi Tank	...	...	...	-2	...	...	...	...	...	-2	11,085	...	2,604	228	...	...	6	13,911
Gaddikeri Tank	...	...	...	...	...	...	...	...	...	...	702	...	176	14	...	...	...	892
Khari Cut	324	...	67	...	...	...	...	...	...	391	11,446	...	2,639	213	...	...	18	14,280
Mutha Canals	4,337	...	2,294	150	...	...	...	...	—	6,781	10,898	...	6,728	352	...	...	15	17,963
Carried forward . Rx.	6,641	...	2,787	148	...	...	...	...	...	9,576	101,683	...	36,403	3,358	...	...	129	141,315

(a) The following accounts have been merged into the Capital Accounts of Ajmere Sub-Collectorate, *viz.*, Muckrera, Ladpura, Bheer and Rajosee Tanks.
(b) The following accounts have been merged into the Capital Accounts of the Beawar Sub-Collectorate, *viz.*, Jalea, Bulad and Chitar Tanks.
(c) Includes Rx.249,101 being approximate expenditure prior to the year 1861-62, as furnished by the Board of Revenue, Lower Provinces, Bengal.
(d) The whole expenditure is shown under Works in accordance with instructions issued by North-Western Provinces Government.
(e) Past Capital outlay on Abdool Rahman Khan's Canal omitted as the Project has been abandoned.

No. 60A.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS, against CAPITAL ACCOUNT MINOR WORKS and NAVIGATION, for the Year ended 31st March 1888—*continued.*

	Expenditure during Year.										Total Expenditure to end of Year.							
							Deduct											
BOMBAY—*continued.*	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous years and charged to Works in current year in excess of Payments on the same Account.	Total.	Net Total.	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
Imperial.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Dekkan and Gujarat—contd.																		
Brought forward Rx.	6,641	...	2,787	148	...	...	...	...	...	9,576	101,683	...	36,403	3,358	...	...	*129*	141,315
Lower Panjhra River Works	264	...	50	...	...	...	...	...	...	314	1,055	...	211	...	...	—	...	1,266
Chankapur Reservoir	...	...	...	...	...	...	...	...	...	...	1,681	...	1,240	511	...	...	...	3,432
Hartala Tank	...	...	...	...	...	...	...	...	...	...	3,343	...	1,194	258	...	...	...	4,795
Jamda Canal	1	...	...	...	...	...	...	...	...	1	77,441	...	18,749	1,213	...	...	*2*	97,401
Mhuswa Tank	...	...	...	...	...	...	...	...	...	...	10,280	...	2,677	114	...	...	*1*	13,070
Pravara River Works—Ojhar Canal	...	...	...	...	...	...	...	...	...	...	22,276	...	7,270	439	—	...	*14*	29,971
Pravara River Works—Lakh Canal	40	...	8	...	...	...	...	...	...	48	52	...	10	...	...	...	...	62
Wadali Canal	...	...	...	...	...	...	...	...	...	...	2,001	...	510	160	...	...	...	2,671
Kasardi Tank	...	...	...	...	...	...	...	...	...	...	3,143	...	850	88	...	...	...	4,081
Matoba Tank	64	...	35	...	...	...	...	...	...	99	14,864	...	3,543	294	...	...	*1*	18,700
Shirsuphal Tank	...	...	...	...	...	...	...	...	...	...	15,329	...	3,360	286	...	...	...	18,975
Bhadalwadi Tank	19	...	6	...	...	...	...	...	...	25	15,630	...	5,279	261	...	...	...	21,170
Chickli Canal	...	...	...	...	...	...	...	...	...	...	3,999	...	1,361	21	...	...	...	5,381
Maini Tank	15	...	91	...	...	...	...	...	...	106	24,392	...	9,314	324	...	...	*54*	33,976
Yerla River Irrigation Works (*a*)	168	...	404	21	...	...	...	...	...	593	49,626	...	10,318	677	...	...	*237*	60,384
Rewari Canal	173	...	131	...	...	...	...	...	...	304	4,380	...	877	1	...	...	...	5,258
Ashti Tank	61	...	11	—	...	...	...	...	...	72	59,174	...	14,066	812	...	...	*539*	73,533
Koregaon Tank	140	...	36	...	...	...	...	...	...	176	2,785	...	691	23	...	...	...	3,499
Upper Mán River Works (*b*)	4	...	156	—*3*	...	...	...	...	...	157	29,008	...	8,945	605	...	...	*24*	38,534
Nilgund Tank	...	...	...	...	...	...	...	...	...	...	689	...	170	13	...	...	...	872
Asundi Tank	...	...	...	...	...	...	...	...	...	...	4,872	...	1,088	106	...	...	...	6,066
Parsul Tank	1,566	...	382	—*3*	...	...	*3*	...	*3*	1,942	10,170	...	2,373	981	...	...	*7*	(*c*) 13,517
TOTAL . Rx.	9,156	...	4,097	163	...	...	*3*	...	*3*	13,413	457,873	...	130,519	10,545	...	...	*1,008*	597,929
Deduct—Outlay from Contributions	...	...	...	...	...	...	...	...	...	...	*1,997*	...	*1,065*	...	...	...	...	(*d*) *3,062*
Total Dekkan and Gujarat . Rx.	9,156	...	4,097	163	...	...	*3*	...	*3*	13,413	455,876	...	129,454	10,545	...	...	*1,008*	594,867

Sindh.																		
Alibhur Kachari Canal	...	...	...	...	...	...	...	...	...	...	1,963	...	355	2	...	...	...	2,320
Fulaili Canal	...	...	...	...	...	...	...	...	...	...	77,169	...	15,791	65	...	...	2	93,023
Great Marak Canal	...	...	...	...	...	...	...	...	...	...	15,952	...	3,272	144	...	...	8	19,360
Surfrazwah Canal, including Nasirwah	...	...	...	...	...	...	...	...	...	...	10,343	...	1,510	3	...	...	...	11,856
Mehrabwáh	...	...	...	...	...	...	...	...	...	...	5,280	...	1,320	2	...	...	...	6,602
Ghar Canal	...	...	...	...	...	...	...	...	...	...	33,824	...	7,555	175	...	...	...	41,554
Sukkur and Shadadpur Canal	...	...	...	...	...	...	...	...	...	...	111,011	...	20,547	1,333	...	...	*16*	132,875
TOTAL . Rx.	...	...	...	...	...	...	...	...	...	...	255,542	...	50,350	1,724	...	...	*26*	307,590
Deduct—Outlay from Contributions	...	...	...	...	...	...	...	...	...	...	*2,660*	...	*259*	...	...	...	...	(*d*) *2,919*
Total Sindh . Rx.	...	...	...	...	...	...	...	...	...	...	252,882	...	50,091	1,724	...	...	*26*	304,671
TOTAL BOMBAY (*e*) . Rx.	9,156	...	4,097	163	...	...	*3*	...	*3*	13,413	708,758	...	179,545	12,269	...	...	*1,034*	899,538
AGRICULTURAL.																		
Provincial.																		
LOWER BURMA. (*f*)																		
Irrawaddy Embankment Scheme	...	...	...	...	...	...	...	...	...	...	257,287	...	48,120	2,139	5	...	*419*	307,132
TOTAL BURMA . Rx.	...	...	...	...	...	...	...	...	...	...	257,287	...	48,120	2,139	5	...	*419*	307,132

(*a*) Includes Yerla Canal and Nehr Tank.
(*b*) Includes Gundowli Canal and Pingli Tank.
(*c*) Outlay on account of surveying and gauging charges debited in previous years to Agricultural Works for which Capital and Revenue Accounts are not kept, has now been included in the Capital Account of this Canal.

(*d*)

	Rx.		*Rx.*
Kharie Cut	2,287	Fulaili Canal	1,006
Gokak Canal	775	Sukker Canal	1,913
	3,062		2,919

(*e*) The Kalála, Bhokar, Newree and Pangaon Tanks under Dekkan and Gujrat, and Rohri and Hyderabad, Eastern Delta and Jambro Canals under Sindh have been omitted this year as no Capital and Revenue Accounts are now maintained for these works.
(*f*) The Capital and Revenue Accounts of the Ramree Embankment and of the Reclamation of the Thatone and MaobinPlains have been discontinued under orders of the Chief Commissioner, Burma.

No. 60 B—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL AND PROVINCIAL FUNDS, against REVENUE ACCOUNT of MINOR WORKS and NAVIGATION for the year ended 31st March 1888.

	Expenditure during Year.								Total Expenditure to end of Year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IRRIGATION AND NAVIGATION.																
Works for which Capital and Revenue Accounts are kept.																
IMPERIAL.																
RAJPUTANA.																
(a) Tanks in Ajmere Sub-Collectorate	24	1,217	744	7	...	...	...	1,992	1,252	12,045	11,753	482	...	4	...	25,536
(b) " in Beawar Sub-Collectorate	53	579	393	4	...	...	...	1,029	579	21,363	16,432	500	...	36	...	38,910
" in Todghur Sub-Collectorate	143	412	329	3	...	...	...	887	889	6,990	7,416	185	...	...	...	15,480
TOTAL RAJPUTANA . Rx.	220	2,208	1,466	14	...	...	...	3,908	2,720	40,398	35,601	1,167	...	40	...	79,926
PROVINCIAL.																
BENGAL.																
Orissa Coast Canal	...	5,328	1,885	874	...	2	...	8,089	...	12,041	3,710	1,296	...	2	...	17,049
Sarun Project	...	1,860	912	40	...	...	...	2,812	(c)	16,880	4,366	—751	...	...	...	20,495
Calcutta and Eastern Canals	148	10,452	8,817	1,814	...	...	...	21,231	226,006	280,880	210,051	6,172	...	...	...	723,109
TOTAL BENGAL . Rx.	148	17,640	11,614	2,728	...	2	...	32,132	226,006	309,801	218,127	6,717	...	2	...	760,653
IMPERIAL.																
PUNJAB.																
Upper Sutlej Inundation Canals	70	9,228	5,703	129	...	5	...	15,135	10,145	147,476	114,430	1,817	38	261	...	274,167
Lower Sutlej and Chenab Inundation Canals	1,555	26,887	10,130	96	...	28	...	38,696	18,302	482,048	147,530	1,280	75	50	...	649,285
Indus Inundation Canal	11,082	10,231	8,423	234	...	3	...	29,973	41,593	298,047	160,650	2,494	151	16	...	502,951
Shahpur and Sahiwal Canals	344	1,100	196	...	...	...	...	1,640	344	12,225	1,508	2	...	50	...	14,129
Madhopore Workshops	...	...	...	...	...	...	...	...	...	461	7,288	11,924	23,542	...	...	43,215
	13,051	47,446	24,452	459	...	36	...	85,444	70,384	940,257	431,406	17,517	23,806	377	...	1,483,747
Deduct—Outlay from Contributions, Fine Fund, and Statute Labor	354	25,837	...	...	...	...	...	26,191	16,425	457,487	40	2	...	...	...	473,954
TOTAL PUNJAB . Rx.	12,697	21,609	24,452	459	...	36	...	59,253	53,959	482,770	431,366	17,515	23,806	377	...	1,009,793
BOMBAY.																
Dekkan.																
Gadikeri Tank	...	1	...	...	...	...	...	1	...	58	12	...	...	...	...	70
Bhatodi Tank	...	359	208	20	...	...	...	587	19	1,859	1,319	18	...	1	...	3,216
Mhuswa Tank	...	87	68	...	...	...	...	155	...	680	475	4	...	9	...	1,168
Pravara River Works—Ojhar Canal	...	239	180	20	...	...	...	439	12	3,022	2,283	66	...	...	...	5,383
Asundi Tank	...	41	13	...	...	...	...	54	...	173	51	...	...	...	...	224
Medleri Tank	...	180	44	...	...	27	...	251	...	335	86	...	...	27	...	448
Madag Tank	...	93	51	...	...	...	...	144	50	2,757	1,339	54	...	...	...	4,200

Gokak Canal, First Section (d)	...	...	...	...	...	...	...	...	...	121	76	...	...	...	...	197
Dambal Tank	...	40	15	...	...	...	...	55	6	319	98	...	...	...	...	423
Jamda Canal	...	649	324	—1	...	...	...	972	150	12,503	6,577	191	8	33	...	19,462
Hartala Tank	...	8	2	...	...	...	...	10	...	226	108	...	...	9	...	343
Kharicut	...	249	202	...	...	...	...	451	...	960	869	...	...	...	...	1,829
Matoba Tank	...	115	75	...	...	2	...	192	...	951	612	...	...	9	...	1,572
Kasardi Tank	...	13	6	...	...	...	...	19	3	758	297	39	...	...	...	1,097
Shirsuphal Tank	...	85	110	...	...	...	...	195	...	896	693	...	...	...	...	1,589
Chickli Canal	...	62	36	...	...	...	...	98	...	982	1,189	12	...	...	...	2,183
Upper Mân River Works (e)	...	287	164	20	...	...	...	471	...	1,718	1,510	32	...	13	...	3,273
Maini Tank	...	221	142	9	...	...	...	372	19	2,270	1,454	29	...	2	...	3,774
Yerla River Irrigation Works (f)	...	431	239	...	...	...	...	670	...	3,917	3,039	39	...	2	...	6,997
Rewari Canal	...	100	60	5	...	...	...	165	38	2,325	2,216	28	...	...	...	4,607
Koregaum Tank	...	31	7	...	...	...	...	38	...	60	21	...	...	...	...	81
Ashti Tank	...	419	252	...	...	...	...	671	...	2,694	1,544	10	...	...	...	4,248
Bhadalwadi Tank	...	98	80	...	...	...	...	178	...	611	395	...	...	...	...	1,006
Mavinkop Tank	...	1	...	...	...	...	...	1	3	31	6	...	...	...	...	40
Muchkundi Tank	...	30	7	2	...	...	...	39	...	115	35	2	...	...	...	152
Mhasvad Tank	...	...	...	...	...	...	...	...	...	108	52	...	...	...	...	160
Sind.																
Alibhur Katchari Canal	...	436	113	...	...	...	...	549	...	6,817	1,653	9	...	2	...	8,481
Fulaili Canal	...	17,294	3,714	2	...	...	...	21,010	7	270,424	67,017	880	...	78	...	338,406
Great Marak Canal	...	1,078	269	...	...	...	...	1,347	64	14,056	3,638	15	...	4	...	17,777
Surfrazwah Canal	...	776	201	...	...	...	...	977	...	12,077	3,651	9	...	...	...	15,737
Ghar Canal	1,755	8,409	2,443	11	...	2	...	12,620	14,920	145,397	39,386	314	...	11	...	200,028
Sukkur and Shadadpur Canal	...	2,718	649	6	...	...	...	3,373	1,148	55,723	12,868	929	...	5	...	70,673
Mehrabwah Canal	...	546	141	...	...	...	...	687	...	4,204	1,072	...	...	...	...	5,276
TOTAL . Rx.	1,755	35,096	9,815	94	...	31	...	46,791	16,439	549,147	155,641	2,680	8	205	...	724,120
Deduct—Expenditure from Contributions	...	...	...	...	...	...	...	...	845	248	...	...	...	...	...	(g)1,093
TOTAL BOMBAY . Rx.	1,755	35,096	9,815	94	...	31	...	46,791	15,594	548,899	155,641	2,680	8	205	..	723,027
PROVINCIAL.																
N.-W. PROVINCES.																
Doon Canal	234	1,316	1,831	45	...	4	...	3,430	6,398	34,390	48,616	1,306	576	6	...	91,292
Bundelkund Irrigation Works { Hamirpur	101	102	195	...	...	...	...	398	} 1,874	6,167	6,449	90	...	5	...	14,585
Bundelkund Irrigation Works { Jhansie	...	188	148	10	...	...	...	346								
Rohilkhund and Bijnore Canals	1,212	2,426	6,250	—122	...	7	...	9,773	27,865	51,066	113,617	2,879	380	910	...	196,717
TOTAL N.-W. PROVINCES . Rx.	1,547	4,032	8,424	—67	...	11	...	13,947	36,137	91,623	168,682	4,275	956	921	..	302,594
MADRAS.																
Chembrambakam Tank	—171	—151	—74	—8	...	...	...	—404	—171	—151	—74	—8	...	...	...	—404
Chilka Lake	...	31	7	...	...	...	...	38	...	92	14	...	...	...	...	106
Buckingham Canal	536	9,429	2,982	319	...	163	...	13,429	3,611	142,297	40,735	3,844	...	1,124	...	191,611
Madras W. S. and I. E. Project*	—52	1,272	375	—6	...	...	...	1,589	34	37,048	10,492	703	...	...	...	48,277
West Coast Canal	...	...	...	...	...	...	...	...	13	...	2	...	...	...	...	15
Pelandorai Anicut System	—44	1,096	242	...	...	...	...	1,294	—44	1,096	242	...	...	...	...	1,294
Vadarniem Canal	...	495	120	...	...	...	...	615	15	1,074	267	...	...	...	...	1,356
Palar Anicut System	1,271	3,574	1,123	—5	...	...	...	5,963	1,271	3,574	1,123	—5	...	...	...	5,963
TOTAL MADRAS . Rx.	1,540	15,746	4,775	300	...	163	...	22,524	4,729	185,030	52,801	4,534	...	1,124	...	248,218
AGRICULTURAL.																
LOWER BURMA.																
Irrawaddy Embankment	3,436	3,958	1,710	190	23	...	—6	9,311	19,357	70,645	21,287	1,054	23	...	116	112,482
TOTAL BURMA . Rx.	3,436	3,058	1,710	190	23	...	—6	9,311	19,357	70,645	21,287	1,054	23	...	116	112,482

* The Revenue Accounts of these works are under preparation and completion. The expenditure to close of the year is approximate and subject to revision.

(a) The accounts of Muckrera, Ladpura, Bheer and Rajosie Tanks, have been merged into the Revenue Accounts of Ajmere Sub-Collectorate.

(b) The accounts of Jalea, Bulad and Chitar Tanks, have been merged into the Revenue Accounts of the Beawar Sub-Collectorate.

(c) This includes Rx. 136,361 being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.

(d) Exclusive of expenditure from funds not charged to Revenue

(e) Includes Gondowli Canal and Pingli Tank.

(f) Includes Yerla Canal and Nehre Tank.

(g) Fulaili Canal . . Rx. 831
Jamda " . . " 262
1,093

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1887-88.

Section K.—Buildings and Roads.

Revenue *Rx.* 592,338. Expenditure *Rx.* 5,451,049.

Major Head.	No. of Account	Detail of Accounts.	Page.	Amount of each Account: Detail.	Major Head Total: Revenue.	Major Head Total: Expenditure.
				Rx.	*Rx.*	*Rx.*
Military Works	61	Receipts	138	...	40,413	...
	62	Expenditure	141	..	...	1,232,060
		Details of Imperial Expenditure on—				
	62A	New Buildings	144	732,817	...	...
	62B	Repairs	145	269,896	...	...
Civil Works	61	Receipts	138	...	551,925	...
	61A	Details of Provincial and Local Fund Receipts included in No. 61	140	503,594	...	...
	62	Expenditure	141	...	...	4,218,989
		Details of Expenditure included in Account No. 62—				
		Imperial Expenditure—				
	62C	New Buildings	146	230,379	...	...
	62D	Repairs to Buildings	147	47,911	...	...
	62E	New Roads	148	375,353	...	...
	62F	Repairs to Roads	148	41,637	...	...
	62G	Miscellaneous—New Works	149	44,337	...	...
	62H	Miscellaneous—Repairs	149	336	...	...
		Provincial Expenditure—				
	62I	New Buildings	150	390,717	...	...
	62J	Repairs to Buildings	150	174 161	...	...
	62K	New Roads	151	179,898	...	...
	62L	Repairs to Roads	151	441,103	...	...
	62M	Miscellaneous—New Works	152	46,804	..	...
	62N	Miscellaneous—Repairs	152	15,350	...	...
		Incorporated Local Expenditure—				
	62O	New Buildings	153	24,076	...	...
	62P	Repairs to Buildings	153	19,428	..	...
	62Q	New Roads	153	178,857	...	...
	62R	Repairs to Roads	154	217,647	...	...
	62S	Miscellaneous—New Works	154	21,383	..	...
	62T	Miscellaneous—Repairs	154	8,126	...	...
		TOTAL	...	...	592,338	5,451,049

No. 61.—ABSTRACT ACCOUNT of IMPERIAL, PROVINCIAL, AND LOCAL RECEIPTS

INDIA, GENERAL

Heads of Revenue.	Inspector-General of Military Works.			Central India.			Coorg.			Hyderabad.			No. of Items.
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Imperial.													
Rents of quarters, for officers, the returns from which are expected to yield interest on cost of construction	7,917	...	7,917	186	675	861	...	...	...	4,160	90	4,250	1
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	3,446	...	3,446	290	232	522	...	64	64	325	41	366	2
Casual rents of buildings	790	3	793	17	50	67	...	44	44	59	56	115	3
Sales of buildings	702	...	702	2	...	2	...	50	50	...	...	...	4
" barrack furniture	373	...	373	38	...	38	..	...	...	...	...	...	5
" tools and plant	374	...	374	14	38	52	...	132	132	3	...	3	6
" produce	98	4	102	13	12	25	...	1	1	...	...	...	7
" old materials	681	...	681	7	7	14	...	371	371	...	...	...	8
Value of materials from old buildings	761	...	761	10	...	10	...	...	...	1	...	1	9
Recoveries of deferred fees from the students of the Royal Indian Engineering College	...	...	...	...	...	...	...	...	...	...	....	...	10
Unclaimed deposits	3	...	3	...	23	23	...	...	...	6	...	6	11
Fines, refunds, and miscellaneous	434	54	488	41	32	43	...	19	19	3	...	3	12
Recoveries from barrack damages	1,901	...	1,901	92	...	92	..	...	...	179	...	179	13
Receipts by Civil Department	...	...	...	...	...	...	...	...	...	...	8	8	14
	17,480	61	17,541	680	1,069	1,749	...	681	681	4,736	195	4,931	15
Provincial and Incorporated Local Fund Receipts, as per Account No. 61A	...	...	...	...	...	...	...	1,893	1,893	...	...	...	16
Total Rx	17,480	61	17,541	680	1,069	1,749	...	2,574	2,574	4,736	195	4,931	17

Heads of Revenue.	Central Provinces.			Upper Burma.			Lower Burma.			Assam.			No. of Items.
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Imperial.													
Rents of quarters, for officers, the returns from which are expected to yield interest on cost of construction	...	...	...	...	23	23	398	...	398	226	...	226	1
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	146	...	146	...	28	28	207	...	207	12	...	12	2
Casual rents of buildings	...	...	...	5	109	114	32	...	32	...	...	...	3
Sales of buildings	...	...	...	62	...	62	6	...	6	...	...	...	4
" barrack furniture	18	...	18	...	...	...	...	...	...	...	...	...	5
" tools and plant	...	...	...	18	166	184	...	...	...	...	...	...	6
" produce	...	...	...	...	...	...	...	...	...	...	...	...	7
" old materials	5	...	5	74	4	78	...	...	...	—63	...	—63	8
Value of materials from old buildings	15	...	15	...	1	1	5	...	5	437	...	437	9
Recoveries of deferred fees from students of the Royal Indian Engineering College	...	...	...	...	...	...	...	...	...	...	...	....	10
Unclaimed deposits	...	...	...	...	32	32	...	...	...	...	...	...	11
Fines, refunds, and miscellaneous	...	...	...	375	80	455	...	...	...	...	...	...	12
Recoveries of barrack damages	31	...	31	34	...	34	47	...	47	...	...	...	13
Receipts by Civil Department	...	...	...	...	3,685	3,685	...	...	...	...	...	...	14
Provincial and Incorporated Local Fund Receipts, as per Account No. 61A	215	...	215	568	4,128	4,696	695	...	695	612	...	612	15
	...	15,914	15,914	...	...	...	...	9,573	9,573	...	13,821	13,821	16
Total . Rx	215	15,914	16,129	568	4,128	4,696	695	9,573	10,268	612	13,821	14,433	17

under the Head MILITARY AND CIVIL WORKS, for the Year ended 31st March 1888.

AND POLITICAL.

No. of Items.	Port Blair.			Rajputana.			Biluchistan Agency.			Simla Imperial Circle.			Mysore.	Total—India, General, &c.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Civil.	Military.	Civil.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	209	614	823	...	352	352	...	3,724	3,724	...	12,472	5,455	17,927
2	...	...	...	16	224	240	...	347	347	...	...	...	...	4,077	908	4,985
3	...	...	...	212	187	399	...	...	...	...	...	...	...	1,078	340	1,418
4	...	...	...	...	8	8	...	...	...	...	5	5	...	704	63	767
5	...	...	...	64	...	64	...	...	...	...	...	...	...	475	...	475
6	...	...	...	...	23	23	...	53	53	...	39	39	...	391	285	676
7	...	...	...	7	48	55	...	...	...	...	1	1	...	118	66	184
8	...	...	...	32	10	42	...	...	...	...	...	...	...	720	388	1,108
9	...	...	...	100	...	100	...	...	...	...	...	...	...	872	...	872
10	...	...	...	...	...	...	...	—4	—4	...	...	...	...	...	—4	—4
11	...	...	...	...	...	...	...	1	1	...	4	4	...	9	28	37
12	...	...	...	...	45	45	...	43	43	...	43	43	...	448	236	684
13	...	...	...	42	...	42	...	...	...	...	...	...	...	2,214	...	2,214
14	...	...	...	...	4	4	...	...	...	...	...	...	...	...	12	12
15	...	...	...	682	1,163	1,845	...	792	792	...	3,816	3,816	...	23,578	7,777	31,355
16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,893	1,893
17	...	...	...	682	1,163	1,845	...	792	792	...	3,816	3,816	...	23,578	9,670	33,248

No. of Items.	Bengal.			N.-W. Provinces and Oudh.			Punjab.			Madras.			Bombay.			Grand Total.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	...	...	...	375	...	375	1,658	...	1,658	4,718	...	4,718	19,847	5,478	25,325
2	306	50	356	34	...	34	28	...	28	475	...	475	770	...	770	6,055	986	7,041
3	...	...	...	...	...	...	60	...	60	...	...	...	1,056	...	1,056	2,231	449	2,680
4	29	...	29	...	...	...	...	...	...	255	...	255	21	...	21	1,077	63	1,140
5	39	...	39	...	...	...	10	...	10	...	...	...	430	...	430	972	...	972
6	...	...	...	...	...	...	...	...	...	...	...	...	6	...	6	415	451	866
7	...	...	...	33	...	33	51	...	51	...	...	...	122	...	122	324	66	390
8	4	...	4	...	...	...	5	...	5	295	...	295	379	...	379	1,419	392	1,811
9	4	...	4	...	...	...	1	...	1	10	...	10	421	...	421	1,765	1	1,766
10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—4	—4
11	...	...	...	...	...	...	...	...	...	...	...	...	9	...	9	18	60	78
12	4	...	4	...	17	17	...	...	...	2	...	2	2,816	...	2,816	3,645	333	3,978
13	...	...	...	...	...	...	...	...	...	3	...	3	316	...	316	2,645	...	2,645
14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,697	3,697
15	386	50	436	67	17	84	530	...	530	2,698	...	2,698	11,064	...	11,064	40,413	11,972	52,385
16	...	85,733	85,733	...	101,488	101,488	...	59,584	59,584	...	95,632	95,632	...	119,956	110,956	...	503,594	503,594
17	386	85,783	86,169	67	101,505	101,572	530	59,584	60,114	2,698	95,632	98,330	11,064	119,956	131,020	40,413	515,566	555,979

			Military.	Civil.	Total.
ADD—RECEIPTS IN ENGLAND AS PER HOME ACCOUNTS, viz.:—					
Royal Indian Engineering College:—					
Fees and caution-money from Students	£	24,136			
Sale of provisions, farm produce, &c.	"	1,465	...	25,601	25,601
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	...	...	10,758	10,758
GRAND TOTAL	Rx.		40,413	551,925	592,338

K.—Buildings and Roads.

No. 61 A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS, for the Year ended 31st March 1888.

	INDIA.									
PROVINCIAL.	Coorg.	Central Provinces.	Lower Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
BY PUBLIC WORKS DEPARTMENT.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rents of buildings, the returns from which are expected to yield interest on cost of construction	...	168	1,428	362	...	...	189	2,596	3,279	8,022
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	...	518	2,759	152	3,410	...	199	776	2,252	10,066
Casual rents of buildings	...	160	110	29	561	1,270	1,077	227	1,135	4,569
Sales of buildings	...	147	63	10	47	2,147	...	1,017	823	4,254
" tools and plant	...	107	173	48	105	121	92	2,562	198	3,406
" produce	...	39	...	...	274	1,067	2,140	226	334	4,080
" old materials	...	15	10	17	433	343	635	436	1,225	3,114
Value of materials from old buildings	...	102	57	...	148	16	216	48	23	610
Recoveries of deferred fees from students of the R. I. C. E. College	...	...	...	...	60	...	15	50	...	125
Receipts from Public Works workshops	...	...	...	...	...	12,746	...	1,716	...	14,462
Receipts from Thomason C. E. College	...	...	...	...	...	3,663	...	...	...	3,663
Tolls on roads, ferry receipts, &c.	...	3,842	...	...	...	...	...	11	64,595	68,448
Unclaimed deposits	...	3	87	3	...	...	15	4	143	255
Fines, refunds, and miscellaneous	...	68	85	1,040	*12,504	460	159	1,044	3,299	18,659
TOTAL . Rx	...	5,169	4,772	1,661	17,542	21,833	4,737	10,713	77,306	143,733
BY CIVIL DEPARTMENT.										
Casual rents of buildings	...	...	...	...	...	...	3,299	...	...	3,299
Sales of buildings	...	...	...	...	...	...	3,930	...	...	3,930
" produce	...	85	...	...	...	...	...	...	...	85
" old materials	...	...	...	...	...	...	310	...	...	310
Tolls on roads and ferry receipts	...	2,763	...	23	22,529	73,355	27,381	...	...	126,051
Fines, refunds, and miscellaneous	...	...	...	...	...	371	1,000	1,784	811	3,966
Fees on masonry graves, &c.	...	...	55	...	209	...	184	297	...	745
TOTAL . Rx	...	2,848	55	23	22,738	73,726	36,104	2,081	811	138,386
TOTAL PROVINCIAL . Rx	...	8,017	4,827	1,684	40,280	95,559	40,841	12,794	78,117	282,119
INCORPORATED LOCAL.										
BY PUBLIC WORKS DEPARTMENT.										
Casual rents of buildings	...	...	...	...	...	160	...	...	...	160
Sales of buildings	...	...	...	...	...	37	...	...	...	37
" tools and plant	1	...	...	...	...	120	...	...	...	121
" produce	...	...	...	...	...	425	...	120	...	545
" old materials	...	...	...	...	...	224	5	3	...	232
Value of materials from old buildings	...	...	...	...	...	3	...	...	...	3
Tolls on roads and ferry receipts	...	...	...	...	...	...	...	...	...	...
Unclaimed deposits	...	...	...	...	...	142	...	...	...	142
Fines, refunds, and miscellaneous	5	...	...	9	...	126	25	402	...	567
TOTAL . Rx	6	...	...	9	...	1,237	30	525	...	1,807
BY CIVIL DEPARTMENT.										
Casual rents of buildings	...	...	...	...	...	...	286	...	232	518
Sales of buildings	...	...	...	...	...	...	342	...	436	778
" produce	...	1,760	...	...	...	...	...	...	...	1,760
" old materials	...	...	...	...	...	...	136	...	...	136
Tolls on roads and ferry receipts	1,887	4,758	4,476	12,112	45,453	1,352	16,485	82,313	40,732	209,568
Fines, refunds, and miscellaneous	...	1,379	270	16	...	48	1,464	...	439	3,616
Arboricultural receipts	...	...	...	...	...	3,292	...	...	...	3,292
TOTAL . Rx	1,887	7,897	4,746	12,128	45,453	4,692	18,713	82,313	41,839	219,668
TOTAL INCORPORATED LOCAL. Rx	1,893	7,897	4,746	12,137	45,453	5,929	18,743	82,838	41,839	221,475
GRAND TOTAL, as per abstract	1,893	15,914	9,573	13,821	85,733	101,488	59,584	95,632	119,956	503,594

* Includes *Rx.* 5,086 representing the profits from the Burrakur Ironworks, and *Rx.* 4,741 receipts from the Strand Bank, Maidan, &c.

No. 62.—ABSTRACT ACCOUNT of ORDINARY EXPENDITURE from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, on MILITARY AND CIVIL WORKS, for the Year ended 31st March 1888.

IMPERIAL.	For details see page	INDIA—GENERAL AND POLITICAL.										Central Provinces.	BURMA		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
		Inspector General of Military Works.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Rajputana.	Simla Imperial Circle.	Biluchistan Agency.	TOTAL.		Upper.	Lower.							
MILITARY WORKS.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
New Works	144	310,377	33,298	290	...	13,464	...	2,205	45	...	359,679	2,946	288,604	6,459	7,126	544	9,859	14,025	13,058	30,517	732,817
Repairs	145	137,286	5,864	38	...	6,837	...	5,060	66	...	155,151	6,317	1,572	14,053	5,045	1,380	238	7,851	29,311	48,978	269,896
Establishment	...	123,555	4,232	67	...	4,171	...	4,340	25	...	136,390	1,801	21,706	4,825	2,735	398	2,325	4,893	9,830	18,245	203,148
Tools and Plant	...	3,288	183	4	...	213	...	84	2	...	3,774	117	2,960	307	178	27	103	319	632	1,142	9,559
Suspense	...	*−19,005*	102	...	...	*−506*	...	*−133*	...	...	*−19,542*	*−4,147*	...	...	...	...	...	...	...	*−3,660*	*−27,349*
		555,501	43,679	399	...	24,179	...	11,556	138	...	635,452	7,034	314,842	25,644	15,084	2,349	12,525	27,088	52,831	95,222	1,188,071
Barrack furniture, including repairs and establishment	...	50,197	2 449	...	...	...	...	1,766	...	...	54,412	629	...	...	144	...	...	846	...	13,297	69,328
TOTAL	...	605,698	46,128	399	...	24,179	...	13,322	138	...	689,864	7,663	314,842	25,644	15,228	2,349	12,525	27,934	52,831	108,519	1,257,399
Deduct—Amount recovered from the Home Government, as moiety of expenditure on the Aden Defences during 1883-84 to 1885-86	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	...	*25,818*	*25,818*
„ Outlay in England @ 2 s.	...	*5,892*	...	...	...	...	...	...		...	*5,892*	...	...	...	...	...	...	...	...	*317*	*6,209*
„ Loss by Exchange	...	*2,476*	...	...	...	...	...	...	...	...	*2,476*	...	...	...	...	...	...	...	...	*133*	*2,609*
NET INDIA—MILITARY WORKS	...	597,330	46,128	399	...	24,179	...	13,322	138	...	681,496	7,663	314,842	25,644	15,228	2,349	12,525	27,934	52,831	82,251	1,222,763
CIVIL WORKS.																					
Civil Buildings:																					
New Works	146	5,384	2,235	1,186	...	1,427	1,154	2,293	57,007	6,685	77,371	488	88,462	...	829	36,315	8,276	1,253	1,285	16,100	230,379
Repairs	147	3,940	2,842	436	...	916	1,283	1,825	2,316	3,195	16,753	334	1,778	...	557	14,577	4,792	1,851	861	6,408	47,911
Communications:																					
New Works	148	...	4,835	1,271	...	...	...	3,950	...	54,067	64,123	...	166,063	...	...	...	...	145,167	...	...	375,353
Repairs	148	...	23,189	4,851	...	...	...	4,613	...	6,341	38,994	...	2,642	...	...	...	...	...	...	...	41,636
Miscellaneous Public Improvements:																					
New Works	149	...	...	5	...	...	...	...	...	2,759	2,764	1,215	40,358	...	...	...	...	...	...	...	44,337
Repairs	149	...	...	...	...	...	...	...	...	29	29	...	307	...	...	...	...	...	...	...	336
Establishment	...	2,145	21,333	3,798	...	443	1,320	8,959	9,380	29,263	76,641	189	29,316	...	319	11,884	2,852	31,813	43	5,799	158,856
Tools and Plant	...	139	798	250	...	29	...	79	602	2,096	3,993	12	4,917	...	21	700	186	47	33	294	10,203
Suspense	...	*—6,075	*—54*	44	...	...	...	...	*-6,448*	*—156*	*—12,689*	...	6,978	...	...	2	...	*—2,987*	...	*—150*	*—8,846*
Profit and Loss	...	...	...	...	...	...	...	...	...	10	10	...	...	...	...	...	...	...	...	...	10
Expenditure by Civil Dept.	...	...	...	...	503	...	...	...	...	...	503	...	2,172	...	...	...	...	...	...	...	2,675
TOTAL Rx	...	5,533	55,178	11,841	503	2,815	3,757	21,719	62,857	104,289	268,492	2,238	342,993	...	1,726	63,478	16,106	177,144	2,222	28,451	902,850
Deduct—Outlay in England @ 2s.	...	...	*325*	*92*	...	...	...	...	*4,482*	...	*4,899*	...	...	...	...	*887*	...	*360*	...	*23*	*6,169*
„ Loss by Exchange	...	...	*136*	*39*	...	...	...	...	*1,883*	...	*2,058*	...	...	...	...	*373*	...	*151*	...	*10*	*2,592*
NET INDIA—CIVIL WORKS	...	5,533	54,717	11,710	503	2,815	3,757	21,719	56,492	104,289	261,535	2,238	342,993	...	1,726	62,218	16,106	176,633	2,222	28,418	894,089
IMPL. NET OUTLAY—INDIA . Rx	...	602,863	100,845	12,109	503	26,994	3,757	35,041	56,630	104,289	943,031	9,901	657,835	25,644	16,954	64,567	28,631	204,567	55,053	110,669	2,116,852
Carried forward	...	602,863	100,845	12,109	503	26,994	3,757	35,041	56,630	104,289	943,031	9,901	657,835	25,644	16,954	64,567	28,631	204,567	55,053	110,669	2,116,852

* Suspense Balance held on the Auxiliary books of the Accountant General, Public Works Department.

No. 62.—Abstract Account of Ordinary Expenditure from Imperial, Provincial, and Incorporated Local Funds, on Buildings and Roads, for the Year ended 31st March 1888—*continued.*

	For details *see* page	India—General and Political.										Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh	Punjab	Madras.	Bombay.	Grand Total.
		Inspector-General of Military Works	Central India.	Coorg.	Mysore.	Hyderabad	Port Blair.	Rajputana.	Simla Imperial Circle	Biluchistan Agency	Total.		Upper.	Lower.							
		Rx.	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx*	*Rx*	*Rx.*	*Rx.*
Brought forward		602,863	100,84	12,109	503	26,994	3,757	35,041	56,630	104,289	943,031	9,901	657,835	25,644	16,954	64,567	28,631	204,507	55,053	110,669	2,116,852
PROVINCIAL.																					
Military.																					
Nil		...	...	...	...	...	...	...	...	..	..	...	...	...	...	...	...	...	...	...	...
Civil Works.																					
Civil Buildings:																					
New works	150	...	...	...	...	...	..	...	...	...	...	17,431	...	17,997	2,720	76,746	57,673	46,787	67,452	103,911	390,717
Repairs		...	...	...	...	...	...	...	...	...	...	6,027	....	11,460	3,885	50,766	29,753	19,385	17,240	35,645	174,161
		...	...	...	...	...	...	...	...	...	...	23,458	...	29,457	6,605	127,512	87,426	66,172	84,692	139,556	564,878
Communications:																					
New Works	151	..	..	...	...	...	..	...	...	...	...	22,265	...	7,324	5,406	11,392	22,918	19,923	30,019	60,651	179,898
Repairs		...	...	...	..	..	..	...	...	...	...	45,154	...	39,003	8,753	59,732	93,043	96,205	8,583	90,630	441,103
		...	...	...	...	...	..	...	...	...	...	67,419	...	46,327	14,159	71,124	115,961	116,128	38,602	151,281	621,001
Miscellaneous Public Improvements:																					
New Works	152	...	...	...	...	...	..	...	...	...	...	27	...	2,040	118	20,865	1,151	2,371	5,002	15,230	46,804
Repairs		...	...	...	...	...	...	...	..	...	...	98	...	745	50	5,710	569	3,449	1,517	3,220	15,350
		...	...	...	...	...	...	...	...	...	...	117	...	2,785	168	26,575	1,720	5,820	6,519	18,450	62,154
Total Works and Repairs—	...	...	...	...	...	...	...	...	...	...	...	90,994	...	78,569	20,932	225,211	205,107	188,120	129,813	309,287	1,248,033
Establishment	...	...	...	...	...	...	...	...	...	...	...	32,874	...	37,333	34,952	72,956	70,902	43,691	58,311	91,392	442,411
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	2,146	...	512	1,342	1,741	1,633	1,040	5,022	2,604	16,040
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	80	...	...	...	...	22	...	107
Suspense	...	...	....	...	...	...	...	...	...	...	...	2	...	—2,164	—1,938	—23,811	—4,364	—1,197	1,001	116	—32,355
Expenditure by Civil Department	...	...	..	...	...	...	...	...	...	...	...	649	..	3,010	1,130	16,574	(a) 20,412	3,593	8,500	4,468	58,336
Total Civil Works. Rx	...	...	...	...	...	...	...	...	...	..	...	126,665	...	117,340	56,418	292,681	293,090	235,247	202,759	407,867	1,732,667
Total Provincial. Rx	...	...	...	...	...	...	...	...	...	...	...	126,665	...	117,340	56,418	292,681	293,690	235,247	202,759	407,867	1,732,667

INCORPORATED LOCAL																					
CIVIL WORKS:																					
Civil Buildings:																					
New Works	153	...	...	...	...	...	...	...	...	...	—	...	...	475	1,874	...	11,718	6,617	...	3,392	24,076
Repairs		...	...	...	...	...	...	45	..	...	45	...	...	108	1,560	...	11,347	6,002	...	366	19,428
		...	...	...		...	...	45	...	...	45	...	...	583	3,434	...	23,065	12,619	...	3,758	43 504
Communications:																					
New Works	153	..	...	960	...	...	...	95	...	...	1,055	14	...	8,180	54,356	1,114	55,257	16,535	13,360	28,986	178,857
Repairs	154	...	...	560	..	...	...	1,067	..	...	1,627	...	—	4,560	28,121	12	98,777	42,485	2,371	39,694	217,647
		..	.	1,520	..	...	..	1,162	...	...	2,682	14	...	12,740	82,477	1,126	154,034	59,020	15,731	68,680	396,504
Miscellaneous Public Improvements:																					
New Works	154	..	...	115	...	...	...	...	...	...	115	...	...	8,506	617	...	224	9,992	91	1,838	21,383
Repairs		..	...	23	...	...	...	...	...	...	23	...	...	763	652	...	1,899	4,611	...	178	8,126
		...	...	138	...		..	...	...	...	138	...	...	9,269	1,269	...	2,123	14,603	91	2,016	29,509
TOTAL Works and Repairs:	...	...	...	1,658	..	...	..	1,207	...	...	2,865	14	...	22,592	87,180	1,126	179,222	86,242	15,822	74,454	469,517
Establishment	...	...	...	415	...	...	...	123	...	...	538	1	...	5,117	4,195	2	54,480	9,454	5,547	9,176	88,510
Tools and Plant	...	...	...	24	...	...	...	18	...	...	42	...	...	334	195	—1	1,287	193	207	1,482	3,739
Profit and Loss	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	96	...	...	...	96
Suspense	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	3,497	...	...	...	3,497
Expenditure by Civil Department	...	...	1,396	12	...	...	...	112	...	...	1,520	25,091	...	4,984	1,677	351,072	7,549	948	375,997	127,213	896,051
TOTAL INCORPORATED LOCAL	Rx	...	1,396	2,109	...	...	...	1,460	...	...	4 965	25,106	...	33,027	93,247	352,199	246,131	96,837	397,573	212,325	1,461,410
GRAND TOTAL	Rx	602,863	102,241	14,218	503	26,994	3,757	36,501	56,630	104,289	947,996	161,672	657,835	176,011	166,619	709,447	568,452	536,651	655,385	730,861	5,310,929
DEDUCT—Charges incurred on account of Tel Dept by Bombay P W. D																				1,063	1,063
																					5,309,866

ADD—EXPENDITURE IN ENGLAND, AS PER HOME ACCOUNTS, *viz.*—	£	£	£	£	
Royal Indian Engineering College—					
Salaries of President, Professors, &c., wages of servants, provisions and contingent expenses, and refund of caution money to students	21,405				
Cost of alterations and additions to the College Buildings	2,267				
		26,672			
Salaries and expenses, while gaining practical experience in their professions, of Students retained in England after having passed out of the Royal Indian Engineering College		4,583			
Passages to India on appointment, and deputation allowance of a Mining Engineer to India and of an Officer to Milan, &c.		1,254			
Furlough pay and allowances of Military Officers in the Public Works Department		22,871			
Absentee allowances of Civil Officers in the Public Works Department		29,970			
			85,350		
Salary and Expenses of Native Officers of the Public Works Department whilst undergoing practical training in England, and return passages to India			1,576		
				86 926	
Stores for India—					
Military Works				6,546	
Civil Works				5,938	
				£	99,410
EXCHANGE ON ENGLISH PAYMENTS				Rx.	41,773
GRAND TOTAL, BUILDINGS AND ROADS				"	5,451,049

ABSTRACT.

	Imperial.	Provincial.	Local.	TOTAL INDIA.	England.	Exchange.	GRAND TOTAL.
	Rx	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
Military Works	1,222,763			1,222,763	6,546	2,751	1,232,060
Civil Works	893,026	1,732,667	1,461,410	4,087,103	92,864	39,022	4,218,989

(*a*) Includes Rx 1,358 on account of Revenue Survey transferred from Expenditure under Survey of India, *Vide* Account No. 38 B, page 85.

No. 62 A.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY-WORKS for the Year ended 31st March 1888.

PROVINCES.	Buildings for accommodation of Troops: New sets of buildings, including subsidiary, auxiliary and hospital accommodation for European troops. In the Plains.	New sets … In the Hills.	Improvement to existing buildings. In the Plains.	Improvement … In the Hills.	Buildings for Officers. In the Plains.	Buildings for Officers. In the Hills.	Temporary accommodation for European troops. In the Plains.	Temporary … In the Hills.	Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.	Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	GRAND TOTAL.	*Deduct Outlay from Contributions*	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Inspector-General of Military Works	29,171	78,291	70,269	7,766	84	5,819	182	166	4,568	...	5,136	*—374*	26,459	10,773	5,037	850	15,757	11,338	41,433	21	312,746	*2,369*	310,377
Central India	1,261	...	1,617	...	3	...	...	...	12	...	473	2	24	135	41	...	...	30,068	*—322*	...	33,314	*16*	33,298
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	290	...	...	...	...	...	290	...	290
Hyderabad	5,711	...	1,067	...	2,981	...	...	...	25	...	101	...	587	53	800	...	...	293	1,846	...	13,464	...	13,464
Rajputana	...	...	443	216	...	12	...	...	...	...	305	1	...	94	310	...	...	946	...	...	2,327	*122*	2,205
Simla Imperial Circle	...	...	...	...	...	...	...	...	...	...	...	...	...	...	45	...	...	...	...	...	45	...	45
Central Provinces	166	59	758	...	...	...	...	...	21	...	103	103	1	92	40	...	14	145	1,444	...	2,946	...	2,946
Upper Burma	93,774	...	...	...	...	...	2,423	...	63,848*			...	290	6,001	519	...	1,107	43,769	76,873	...	288,604	...	288,604
Lower Burma	1,764	...	...	...	...	...	...	...	1,189*			...	320	456	170	...	*—34*	227	2,537	...	6,629	*170*	6,459
Assam	...	...	...	...	...	...	...	...	1,194*			...	...	236	...	...	5,111	381	204	...	7,126	...	7,126
Bengal	...	...	30	...	...	...	...	...	...	...	37	...	5	352	120	...	...	...	...	...	544	...	544
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	59	...	9,576	...	224	...	9,859	...	9,859
Punjab	...	...	...	...	53	...	...	...	111	2,029	10,452	...	...	...	232	...	14	767	367	...	14,025	...	14,025
Madras	6,620	1,121	...	...	178	9	...	...	200	...	1,341	...	1,153	1,448	102	427	...	422	61	...	13,082	*24*	13,058
Bombay	12,235	...	1,750	102	217	...	64	...	424	...	1,953	887	4,757	1,689	817	...	...	1,835	2,971	817	30,518	*1*	30,517
TOTAL .. Rx	150,702	79,471	75,934	8,084	3,516	5,840	2,669	166	93,522			619	33,596	21,329	8,582	1,277	31,545	90,191	127,638	838	735,519	*2,702*	732,817

* Undefined in the Examiners' Accounts.

No. 62B.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS, on REPAIRS to MILITARY BUILDINGS, for the Year ended 31st March 1888.

PROVINCES.	Buildings for accommodation of Troops. — Buildings, including subsidiary, auxiliary and hospital accommodation for European troops. — In the Plains.	In the Hills.	Buildings for Officers. — In the Plains.	In the Hills.	Temporary accommodation for European troops. — In the Plains.	In the Hills.	Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.	Rents of buildings or compensation of quarters.	Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Inspector-General of Military Works	47,442	10,637	783	1,123	1,916	356	1,209	...	3,963	7,379	267	5,062	5,461	10,804	511	10,307	33,176	4,930	224	145,550	*8,264*	137,286
Coorg	2,688	...	30	—	...	—	500	...	779	...	4	360	305	106	...	...	1,616	35	...	6,423	*559*	5,864
Central India	...	...	...	...	...	...	...	...	...	38	...	...	...	...	...	...	...	...	...	38	...	38
Hyderabad	1,758	...	990	...	...	...	77	...	191	...	—	62	180	1,585	...	...	1,911	83	—	6,837	...	6,837
Rajputana	2,275	496	...	77	...	...	178	...	437	...	22	33	191	237	...	...	1,114	...	...	5,060	...	5,060
Simla Imperial Circle	...	...	...	...	...	...	...	...	...	...	...	...	...	66	...	...	...	...	...	66	...	66
Central Provinces	1,630	543	...	...	...	..	124	...	685	...	271	49	131	336	...	231	1,336	981	...	6,317	...	6,317
Upper Burma	525	...	...	...	76	...		323*		...	...	...	275	265	...	6	48	54	...	1,572	...	1,572
Lower Burma	4,566	100	...	...	240	...		2,120*		...	...	1,270	1,380	1,319	...	...	2,526	1,245	...	14,766	*713*	14,053
Assam	...	...	...	...	...	...		1,021*		255	...	...	360	...	...	2,125	1,085	199	...	5,045	...	5,045
Bengal	164	...	...	...	...	...		409*		*—117*	...	60	337	54	...	...	473	...	...	1,380	...	1,380
North-Western Provinces and Oudh	...	...	...	...	...	...		114*		...	...	...	...	21	...	13	16	74	...	238	...	238
Punjab	167	...	74	...	...	..		2,524*		...	...	71	11	52	199	475	2,274	2,004	...	7,851	...	7,851
Madras	11,841*	...	761	...	...	...		2,232*		3,652	...	1,022	1,403	3,522	487	2,849	731	1,160	...	29,660	*349*	29,311
Bombay	16,242	2,123	2,388	—	462	...	713	...	4,310	...	1,368	4,856	1,870	1,597	...	177	8,984	2,744	1,144	48,978	...	48,978
TOTAL Rx.	89,298	13,899	5,026	1,200	2,694	356		21,909		11,207	1,932	12,845	11,904	19,964	1,197	16,183	55,290	13,509	1,368	279,781	*9,885*	269,896

* Undefined in the Examiners' Accounts.

No. 62C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS, for the Year ended 31st March 1888.

PROVINCES.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residences and Secretariat Offices of Government of India.	Treasury and Currency.	Residences for Local Governments and Secretariat Offices.	Residency and Agency.	Land Revenue.	Stamps and Stationery.	Surveyor General's Office.	Minor Departments.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct outlay from contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspector-General of Military Works	...	...	...	...	483	—9	...	...	...	...	...	...	...	...	...	5,036	...	...	...	...	...	...	5,510	*126*	5,384
Central India	...	339	...	86	15	...	...	37	1,406	5	...	...	...	443	...	80	155	...	279	...	326	12	3,183	*948*	2,235
Coorg	...	...	...	15	...	7	393	...	...	...	...	...	...	144	2	...	34	173	11	...	19	410	1,208	*22*	1,186
Hyderabad	...	...	...	348	1	...	...	948	...	...	46	...	...	...	...	42	...	...	28	...	...	14	1,427	...	1,427
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,154	...	...	...	...	...	1,154	...	1,154
Rajputana	246	...	...	1,100	19	...	...	...	106	45	...	...	...	26	6	309	330	54	...	...	34	27	2,302	*9*	2,293
Simla Imperial Circle	...	...	...	73	42	56,497	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	395	57,007	...	57,007
Biluchistan Agency	...	...	...	573	681	...	116	...	1,725	...	...	...	...	...	664	...	317	2,119	254	...	203	33	6,685	...	6,685
Central Provinces	...	...	...	314	174	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	488	...	488
Upper Burma	...	...	...	1,516	80	...	...	3,404	...	...	...	...	...	...	7,883	—5	21,171	47,176	1,102	...	1,049	5,086	88,462	...	88,462
Assam	...	...	...	297	532	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	829	...	829
Bengal	29	6,249	95	5,857	2,120	3,713	23	...	203	...	...	17,949	...	...	...	...	...	...	...	205	...	—*56*	36,387	*72*	36,315
N.-W. Provinces & Oudh	...	5,473	...	1,399	796	183	4	...	...	...	...	...	28	...	...	...	...	...	...	...	...	393	8,276	...	8,276
Punjab	...	...	...	1,064	189	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,253	...	1,253
Madras	...	...	...	1,163	122	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,285	...	1,285
Bombay	4,521	—*39*	379	1,795	9,444	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,100	...	16,100
TOTAL Rx.	4,796	12,022	474	15,600	14,698	60,391	536	4,389	3,440	50	46	17,949	28	613	8,555	5,462	23,161	49,522	1,674	205	1,631	6,314	231,556	*1,177*	230,379

No. 62D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS, for the Year ended 31st March 1888.

PROVINCES.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Buildings and Secretariat Offices of Government of India.	Residences for Local Governments and Secretariat Offices.	Residency and Agency	Land Revenue.	Treasury and Currency.	Surveyor General's Office.	Minor Departments.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Inspector-General of Military Works	...	...	...	...	...	...	...	16	...	...	...	...	...	...	...	...	4,096	...	...	...	...	...	...	4,112	*172*	3,910
Central India	...	...	...	87	...	248	163	...	434	316	26	...	...	8	44	50	458	322	9	687	...	214	160	3,226	*384*	2,842
Coorg	...	56	...	...	...	19	...	41	...	...	...	74	...	...	22	16	7	92	15	...	...	34	60	436	...	436
Hyderabad	...	...	...	...	...	198	15	...	252	...	...	...	...	...	...	2	245	...	...	...	...	...	204	916	...	916
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,283	...	...	...	...	...	1,283	...	1,283
Rajputana	...	...	...	...	...	127	105	...	...	490	65	...	...	...	183	114	134	116	204	...	...	258	29	1,825	...	1,825
Simla Imperial Circle	...	...	...	...	...	41	67	1,343	...	...	...	...	...	...	...	...	...	...	...	...	...	...	865	2,316	...	2,316
Biluchistan Agency	18	...	...	...	...	90	93	...	...	603	...	...	...	...	...	624	...	122	715	160	...	534	236	3,195	...	3,195
Central Provinces	...	...	...	...	...	118	216	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	334	...	334
Upper Burma	...	...	...	...	...	3	16	...	...	...	...	...	...	...	...	183	5	173	1,108	45	...	...	245	1,778	...	1,778
Assam	...	...	...	...	...	265	276	...	...	...	...	...	...	16	...	...	...	...	...	...	...	...	...	557	...	557
Bengal	...	...	547	2,815	384	1,472	679	9,647	...	25	...	50	22	...	...	...	...	...	...	...	62	...	185	15,888	*1,311*	14,577
N.-W. Provinces and Oudh	...	39	...	2,503	...	1,372	379	292	...	...	...	10	...	118	...	...	...	...	...	...	...	...	79	4,792	...	4,792
Punjab	...	...	...	...	...	1,401	450	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,851	...	1,851
Madras	...	...	...	...	...	470	391	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	861	...	861
Bombay	...	...	3,003	5	956	1,184	1,225	...	...	...	...	35	...	...	...	...	...	...	...	...	...	...	...	6,408	...	6,408
TOTAL Rx.	18	95	3,550	5,410	1,340	7,008	4,075	11,339	680	1,434	91	169	22	142	249	989	4,945	2,108	2,051	892	62	1,040	2,063	49,778	*1,867*	47,911

No. 62E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS, on ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1888.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat, bridges, and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central India	12,801	...	...	...	...	332	...	13,133	*8,298*	4,835
Coorg	1,248	...	...	...	23	...	...	1,271	...	1,271
Rajputana	3,060	871	...	...	...	19	...	3,950	...	3,950
Biluchistan Agency	...	53,205	...	...	...	585	277	54,067	...	54,067
Upper Burma	166,063	...	...	...	...	...	...	166,063	...	166,063
Punjab	92,129	53,038	...	...	...	...	...	145,167	...	145,167
TOTAL Rx.	275,301	107,114	...	...	23	936	277	383,651	*8,298*	375,353

No. 62F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS, on REPAIRS to ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1888.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat, bridges, and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central India	26,853	...	...	...	373	1,060	...	28,286	*5,097*	23,189
Coorg	4,819	...	15	...	...	17	...	4,851	...	4,851
Rajputana	3,710	903	220	...	...	...	...	4,833	*220*	4,613
Biluchistan Agency	...	5,656	78	...	...	607	...	6,341	...	6,341
Upper Burma	2,642	...	...	...	...	...	...	2,642	...	2,642
Punjab	...	...	...	...	...	...	...	...	...	...
TOTAL Rx.	38,024	6,559	313	...	373	1,684	...	46,953	*5,317*	41,636

No. 62G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS, on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS, for the Year ended 31st March 1888.

PROVINCES.	Improvements to towns, &c.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Petroleum Oil wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	496	104	...	398	67	...	...	91	1,156	*1,156*	...
Coorg	...	...	...	...	5	...	...	...	5	...	5
Biluchistan Agency	...	230	...	282	...	2,422	...	...	2,934	*175*	2,759
Central Provinces	...	...	...	...	...	...	1,215	...	1,215	...	1,215
Upper Burma	25,565	...	2,049	2,007	...	...	...	11,039	40,660	*302*	40,358
TOTAL Rx.	26,061	334	2,049	2,687	72	2,422	1,215	11,130	45,970	*1,633*	44,337

No. 62H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS, on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS, for the Year ended 31st March 1888.

PROVINCES.	Improvements to towns, &c.	Paving and streets.	Markets.	Water-supply.	Sewerage, and drainage.	Petroleum Oil wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	138	...	16	...	...	...	2	156	*156*	...
Biluchistan Agency	...	2	...	13	14	...	...	...	29	...	29
Upper Burma	257	...	...	...	...	...	...	54	311	*4*	307
TOTAL Rx.	257	140	...	29	14	...	...	56	496	*160*	336

No. 62I.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS, on CIVIL BUILDINGS, for the Year ended 31st March 1888.

PROVINCES.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Residences for Local Governments, &c.	Secretariat Offices.	Land Revenue.	Board of Revenue.	Political Agency.	Stamps and Stationery.	Museums.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	..	...	...	...	...	...	347	526	995	...	...	...	...	...	12,352	253	1,500	210	149	3,210	...	3	191	33	19,769	2,338	17,431
Lower Burma	...	...	...	287	2,423	209	924	3,619	..	...	...	...	...	...	566	133	4,878	2,129	969	212	273	...	519	928	18,069	72	17,997
Assam	189	...	...	...	...	...	80	3	..	...	...	...	...	...	724	460	83	...	584	62	...	...	...	535	2,720	...	2,720
Bengal	...	978	...	...	...	1,120	907	1,225	30,461	..	...	671	79	72	20,568	423	11,258	2,015	4,510	5,914	888	...	202	13	81,334	4,588	76,746
N.-W. P. & Oudh	81	...	...	...	...	2,676	64	4,824	14,069	37	...	...	...	262	4,878	889	19,052	7,678	219	3,073	84	117	68	666	58,737	1,064	57,673
Punjab	558	...	9	...	...	944	1,634	624	7,857	23	557	...	...	564	8,029	584	7,501	7,348	25,005	7,993	...	...	394	93	69,717	22,930	46,787
Madras	945	..	16,454	...	...	610	3,251	1,568	...	...	...	...	−98	187	7,711	3,457	5,281	8,148	8,673	1,625	...	..	1,908	8,276	67,996	544	67,452
Bombay	1,675	442	...	...	...	6,336	1,229	621	26,029	...	1,944	...	...	168	14,637	910	3,347	8,845	33,930	9,620	...	1,994	395	1,145	113,267	9,356	103,911
TOTAL Rx.	3,448	1,420	16,463	287	2,423	11,895	8,436	13,010	79,411	60	2,501	671	−19	1,253	69,465	7,109	52,900	36,403	74,039	31,709	1,245	2,114	3,677	11,689	431,609	40,892	390,717

No. 62J.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS, on REPAIRS to CIVIL BUILDINGS, for the Year ended 31st March 1888.

PROVINCES.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Residences for Local Governments.	Secretariat Offices.	Land Revenue.	Board of Revenue.	Stamps and Stationery.	Political Agency.	Museums.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	...	...	...	..	...	3	309	44	520	...	...	...	56	23	885	380	1,945	965	136	106	...	2	537	148	6,059	32	6,027
Lower Burma	...	...	...	481	773	375	929	229	..	...	...	109	...	...	1,754	784	1,602	475	501	200	...	...	2,201	1,158	11,571	111	11,460
Assam	...	...	...	...	...	...	362	15	...	...	...	...	3	30	1,179	308	312	...	367	35	...	...	...	1,274	3,885	...	3,885
Bengal	...	538	...	...	...	371	4,394	1,343	10,219	338	672	...	421	142	9,702	2,458	7,431	3,155	4,768	3,006	254	...	828	763	50,803	37	50,766
N.-W. P. & Oudh	...	...	...	...	..	895	778	158	9,263	119	...	.	..	374	2,597	1,061	3,548	7,695	2,090	413	8	151	318	298	29,766	13	29,753
Punjab	...	...	50	...	...	361	841	434	3,247	67	...	63	60	400	1,552	968	3,221	5,119	1,191	476	31	58	1,233	13	19,385	...	19,385
Madras	...	...	1,345	...	...	231	3,453	1,046	...	...	50	...	51	221	467	2,543	567	752	740	1,510	..	—	1,921	2,346	17,243	3	17,240
Bombay	119	514	...	...	...	104	2,933	567	9,449	...	...	721	...	568	3,851	2,808	1,989	4,518	2,202	3,263	25	...	1,380	955	35,966	321	35,645
TOTAL Rx.	119	1,052	1,395	481	773	2,340	13,999	3,836	32,698	524	722	893	591	1,758	21,987	11,310	20,615	22,679	11,995	9,009	318	211	8,418	6,955	174,678	517	174,161

No. 62K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS, on ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1888.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	3,832	17,267	...	...	512	...	654	...	...	22,265	...	22,265
Lower Burma	8,295	...	...	...		...	...	...	...	8,295	971	7,324
Assam	1,000	3,870	...	...	20	...	516	...	...	5,406	...	5,406
Bengal	3,716	7,307	...	...	...	...	580		...	11,603	211	11 392
North-Western Provinces & Oudh	20,397	1,607	...	...	590	...	1,653	...	...	24,247	1,329	22,918
Punjab	12,835	3,460	...	...	1,883	...	1,797	...	...	19,975	52	19,923
Madras	30,019	...	...	...	...	...	...	...	...	30,019	...	30,019
Bombay	29,050	28,595	2,321	...	...	...	685	...	..	60,651	...	60,651
TOTAL Rx.	109,144	62,106	2,321	...	3,005	...	5,885	...	...	182,461	2,563	179,898

No. 62L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS, on REPAIRS to ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1888.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled Roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	32,451	11,072	...	...	1,270	...	361	...	...	45,154	...	45,154
Lower Burma	39,597		...	...	...	...	...	..	...	39,597	594	39,003
Assam	2,689	4,848	...	...		...	360	...	856	8,753	...	8,753
Bengal	53,852	5,973	...	...	...	...	107	...	...	59,932	200	59,732
North-Western Provinces and Oudh	80,582	181	...	...	9,590	...	2,690	...	...	93,043	...	93,043
Punjab	67,844	17,327	...	...	8,593	...	2,355	86	...	96,205	...	96,205
Madras	7,731	...	...	...	...	804	48	...	...	8,583	...	8,583
Bombay	63,940	21,208	4,134	40	7	...	1,319	...	...	90,648	18	90,630
TOTAL Rx.	348,686	60,609	4,134	40	19,460	804	7,240	86	856	441,915	812	441,103

No. 62M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS, on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS, for the Year ended 31st March 1888.

PROVINCES.	Improvements to towns, &c.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	64	...	...	...	...	...	64	*37*	27
Lower Burma	603	751	...	345	135	1,016	1,331	...	364	4,545	*2,505*	2,040
Assam	...	...	...	...	...	...	...	...	118	118	...	118
Bengal	1,489	...	...	4,705	403	6,468	2,385	...	11,014	26,464	*5,599*	20,865
North-Western Provinces and Oudh	8	...	...	1,025	...	...	...	...	118	1,151	...	1,151
Punjab	198	...	...	1,309	1,611	...	...	61	4	3,183	*812*	2,371
Madras	1,050	...	192	3,535	...	135	...	...	90	5,002	...	5,002
Bombay	1,648	...	453	255	32	10,288	804	...	2,137	15,617	*387*	15,230
TOTAL Rx.	4,996	751	645	11,238	2,181	17,907	4,520	61	13,845	56,144	*9,340*	46,804

No. 62N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS, on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENT, for the Year ended 31st March 1888.

PROVINCES.	Improvements to towns, &c.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours	Light-houses.	Coal mines	Miscellaneous.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	104	...	...	...	...	61	165	*75*	90
Lower Burma	115	...	...	...	...	643	524	...	...	1,282	*537*	745
Assam	...	...	...	...	...	...	...	...	50	50	...	50
Bengal	...	...	...	...	...	1,467	...	...	4,243	5,710	...	5,710
North-Western Provinces and Oudh	181	...	...	388	...	...	...	...	...	569	...	569
Punjab	127	...	3,313	88	...	...	...	...	...	3,528	*79*	3,449
Madras	1,173	...	3	58	92	155	5	...	31	1,517	...	1,517
Bombay	450	...	...	44	...	808	200	...	1,718	3,220	...	3,220
TOTAL Rx.	2,046	...	3,316	682	92	3,073	729	...	6,103	16,041	*691*	15,350

No. 62O.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS, on CIVIL BUILDINGS, for the Year ended 31st March 1888.

PROVINCES.	Forest.	Administration.	Land Revenue.	Excise.	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Lower Burma	...	...	...	...	...	...	...	...	88	...	...	387	475	...	475
Assam	...	354	...	...	...	1,167	3	24	...	32	...	294	1,874	...	1,874
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	4,143	7,487	...	1,483	13,113	*1,395*	11,718
Punjab	18	...	266	...	...	—*13*	...	205	2,632	2,693	816	...	6,617	...	6,617
Bombay	...	...	...	...	...	...	...	...	2,670	722	...	...	3,392	...	3,392
TOTAL Rx.	18	354	266	...	...	1,154	3	229	9,533	10,934	816	2,164	25,471	*1,395*	24,076

No. 62P.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS, on REPAIRS to CIVIL BUILDINGS, for the Year ended 31st March 1888.

PROVINCES.	Forest.	Administration.	Land Revenue.	Excise.	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	...	...	18	...	27	45	...	45
Lower Burma	...	...	...	...	...	...	...	...	...	10	...	98	108	...	108
Assam	...	560	...	...	18	304	91	2	...	70	...	515	1,560	...	1,560
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	8,465	2,560	...	322	11,347	...	11,347
Punjab	...	...	1,203	139	60	383	...	164	2,587	1,025	441	..	6,002	...	6,002
Bombay	...	...	...	...	...	...	...	...	155	169	..	42	366	...	366
TOTAL Rx.	...	560	1,203	139	78	687	91	166	11,207	3,852	441	1,004	19,428	...	19,428

No. 62Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS, on ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1888.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Coorg	71	...	511	...	...	373	...	5	...	960	...	960
Rajputana	...	...	95	...	...	...	...	...	...	95	...	95
Central Provinces	...	...	14	...	...	...	...	...	...	14	...	14
Lower Burma	8,180	...	...	...	...	...	...	...	...	8,180	...	8,180
Assam	465	51,488	...	207	...	1,008	...	1,188	...	54,356	...	54,356
Bengal	1,114	...	...	...	...	...	...	...	...	1,114	...	1,114
North-Western Provinces & Oudh	19,159	23,716	12,032	1,107	...	...	...	187	...	56,201	*944*	55,257
Punjab	4,098	1,305	1,909	...	8,515	...	...	495	213	16,535	...	16,535
Madras	12,470	...	...	...	...	816	74	...	...	13,360	...	13,360
Bombay	10,092	13,821	2,617	615	...	1,293	...	530	18	28,986	...	28,986
TOTAL Rx.	55,649	90,330	17,178	1,929	8,515	3,490	74	2,405	231	179,801	*944*	178,857

No. 62R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS, on REPAIRS to ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1888.

PROVINCES	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries	Navigable canals.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx*
Coorg	...	...	498	...	...	5	...	57	...	560	...	560
Rajputana	288	...	779	...	...	..	...	...	...	1,067	...	1,067
Lower Burma	4,560	..	...	...	...	...	...	..	...	4,560	...	4,560
Assam	794	23,717	...	550	...	1,037	...	2,023	...	28,121	...	28,121
Bengal	12	..	..	..	...	..	...	..	...	12	...	12
North-Western Provinces and Oudh	55,931	24,326	14,468	3,396	...	..	...	865	...	98,986	209	98,777
Punjab	12,595	5,059	11,430	451	2,105	1,686	...	1,973	7,186	42,485	...	42,485
Madras	602	...	1,321	...	...	4	444	...	...	2,371	...	2,371
Bombay	14,411	11,686	12,013	42	...	1,237	..	305	...	39,694	...	39,694
TOTAL Rx.	89,193	64,788	40,509	4,439	2,105	3,969	444	5,223	7,180	217,856	209	217,647

No. 62S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS, on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS, for the Year ended 31st March 1888.

PROVINCES.	Improvements to towns, &c.	Markets.	Paving and streets.	Water-supply.	Sewerage, and drainage.	Harbours.	Light-houses	Miscellaneous.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Coorg	...	...	...	56	...	...	...	59	115	...	115
Lower Burma	1,638	5,548	.	...	...	1,320	...	...	8,506	...	8,506
Assam	...	25	...	206	...	...	...	386	617	...	617
North-Western Provinces and Oudh	285	...	...	24	...	...	...	...	309	85	224
Punjab	3,985	...	34	5,756	—2	...	...	219	9,992	...	9,992
Madras	...	...	...	...	91	...	...	...	91	...	91
Bombay	284	...		1,554	...	...	...	...	1,838	...	1,838
TOTAL Rx.	6,192	5,573	34	7,596	89	1,320	...	664	21,468	85	21,383

No. 62T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS, on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1888.

PROVINCES.	Improvements to towns, &c	Markets.	Paving and streets	Water-supply.	Sewerage, and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL	*Deduct outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx*	*Rx.*	*Rx.*
Coorg	...	...	...	4	...	...	...	19	23	—	23
Lower Burma	398	133	...	...	...	232	...	...	763	...	763
Assam	...	21	...	3	82	...	...	546	652	...	652
North-Western Provinces and Oudh	1,820	...	...	146	...	...	...	...	1,966	67	1,899
Punjab	80	...	1,446	3,000	48	...	...	37	4,611	...	4,611
Madras	...	...	...	...	...	...	...	...	...	...	...
Bombay	...	...	...	144	...	34	...	...	178	...	178
TOTAL Rx.	2,298	154	1,446	3,297	130	266	...	602	8,193	67	8,126

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1887-88.

Section L.—Army.

Revenue Rx. 1,060,815 Expenditure Rx. 20,417,934

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	Rx.	Rx.
Army—Effective	63	Abstract Account of Receipts and Charges	156		983,223	16,861,488
„ Non-Effective	63	Ditto Included in Account No. 63	156		77,592	3,556,446
	63A	Detailed Account of Receipts	158	1,060,815		
	63B	Detailed Account of Charges	161	20,417,934		
	64	Statement of Established Strength	168			
		TOTAL			1,060,815	20,417,934

No. 63.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1888.

ARMY RECEIPTS.

Number of corresponding Grants.		For details see page	Government of India.	Madras.	Bombay.	Total India.	England.	Exchange on Receipts in England.	Total India and England.
			Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
	EFFECTIVE SERVICES.								
1	Army and Garrison Staff	158	...	2	...	2	...	...	2
3	Regimental Pay, Allowances, and Charges	"	7,215	15,927	2,365	25,507	36	15	25,558
4	Commissariat Establishments, Supplies, and Services	"	367,624	173,332	112,686	653,642	...	...	653,642
5	Remount and Veterinary Establishments, Supplies, and Services	"	10,664	5,472	762	16,898	...	...	16,898
6	Clothing Establishments, Supplies, and Services	"	45,871	17,535	10,384	73,790	7,168	3,012	83,970
7	Barrack Establishments, Supplies, and Services	159	467	1,600	568	2,635	...	...	2,635
8	Administration of Martial Law	"	2,905	1,463	196	4,564	...	...	4,564
9	Medical Establishments, Supplies, and Services	"	7,940	1,995	1,206	11,141	...	...	11,141
10	Ordnance Establishments, Stores, and Camp Equipage	"	37,945	16,275	48,585	102,805	3,509	1,475	107,789
12	Education	"	1,112	77	38	1,227	...	...	1,227
13	Sea Transport Charges	160	13,962	1,529	598	16,089	26,039	10,942	53,070
14	Miscellaneous Services	"	11,728	10,274	725	22,727	..	...	22,727
	TOTAL EFFECTIVE SERVICES		507,433	245,481	178,113	931,027	36,752	15,444	983,223
	NON-EFFECTIVE SERVICES.								
17	Military Pensions to Europeans	160	2,267	24,717	...	26,984	...	...	26,984
18	Military Pensions to Natives		62	...	...	62	...	...	62
19	Widows' Pensions and Compassionate Allowances	"	23,814	9,828	9,985	43,627	4,872	2,047	50,546
	TOTAL NON-EFFECTIVE SERVICES		26,143	34,545	9,985	70,673	4,872	2,047	77,592
	TOTAL ARMY RECEIPTS . Rx.		533,576	280,026	188,098	1,001,700	41,624	17,491	1,060,815

ARMY CHARGES.

Number of Grants.		For details see page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND. Stores.	ENGLAND. Other Charges.	Exchange on charges in England.	Total India and England.
	EFFECTIVE SERVICES.		Rx.	Rx.	Rx.	Rx.	£	£	Rx.	Rx.
1	Army and Garrison Staff	161	259,074	147,711	107,396	514,181	...	...	...	514,181
2	Administrative Staff	,,	98,484	46,149	46,407	191,040	...	...	...	191,040
3	Regimental Pay, Allowances, and Charges	162	4,373,659	1,475,064	1,335,500	7,184,223	...	924,859	388,634	8,497,716
4	Commissariat Establishments, Supplies, and Services	,,	1,808,062	1,493,430	545,516	3,847,008	37,347	...	15,693	3,900,048
5	Remount and Veterinary Establishments, Supplies, and Services	163	145,960	71,496	16,075	233,531	...	9,504	3,994	247,029
6	Clothing Establishments, Supplies, and Services	164	118,677	36,840	24,287	179,804	254,067	...	106,761	540,632
7	Barrack Establishments, Supplies, and Services	,,	129,843	71,056	30,608	231,507	...	...	...	231,507
8	Administration of Martial Law	,,	13,583	9,073	5,749	28,405	...	...	...	28,405
9	Medical Establishments, Supplies, and Services	,,	351,841	180,199	107,347	639,387	45,210	6,284	21,639	712,520
10	Ordnance Establishments, Stores, and Camp Equipage	165	292,849	55,732	144,475	493,056	321,910	7,108	138,257	960,331
11	Ecclesiastical	,,	15,221	9,511	6,063	30,795	...	...	...	30,795
12	Education	,,	18,452	14,068	4,777	37,297	...	...	...	37,297
13	Sea Transport Charges	166	26,734	22,416	8,976	58,126	...	229,480	96,430	384,036
14	Miscellaneous Services	,,	198,701	226,097	43,521	468,319	...	7,277	3,058	478,654
15	Volunteer Corps	,,	50,117	37,075	20,105	107,297	...	...	...	107,297
	TOTAL EFFECTIVE SERVICES		7,901,257	3,895,917	2,446,802	14,243,976	658,534	1,184,512	774,466	16,861,488
	NON-EFFECTIVE SERVICES.									
16	Rewards for Military Services	166	5,478	1,465	972	7,915	...	11	5	7,931
17	Military Pensions to Europeans	167	55,444	56,745	14,447	126,636	...	1,814,854	762,619	2,704,109
18	Military Pensions to Natives	,,	311,890	224,102	112,839	648,831	...	...	...	648,831
19	Widows' Pensions and Compassionate Allowances	,,	9,110	9,867	4,084	23,061	...	83,104	34,921	141,086
20	Departmental Pensions	,,	26,374	13,358	14,757	54,489	...	...	..	54,489
	TOTAL NON-EFFECTIVE SERVICES		408,296	305,537	147,099	860,932	...	1,897,969	797,545	3,556,446
	TOTAL ADJUSTED CHARGES		8,309,553	4,201,454	2,593,901	15,104,908	658,534	3,082,481	1,572,011	20,417,934
	UNADJUSTED EXPENDITURE		...	...	...	...	...	...	...	...
	TOTAL ARMY CHARGES . Rx.		8,309,553	4,201,454	2,593,901	15,104,908	3,741,015		1,572,011	20,417,934

No. 63 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1888.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
RECEIPTS UNDER GRANT 1.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ARMY AND GARRISON STAFF.				
Miscellaneous	...	2	...	2
RECEIPTS UNDER GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	1,800	656	218	2,674
Unclaimed Balances of Deserters and others	103	119	17	239
Hutting Money	...	12,058	3	12,061
Miscellaneous	5,312	3,094	2,127	10,533
TOTAL . Rx.	7,215	15,927	2,365	25,507
IN ENGLAND:				
Discharge purchase Money			£	36
Exchange on Receipt in England			Rx.	15
				25,558
RECEIPTS UNDER GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	39,489	29,143	20,870	89,502
Malt Liquor	267,568	85,335	84,964	437,867
Rum	16,689	8,518	3,797	29,004
Commissariat Cattle	...	1,824	176	2,000
Value of Stores, &c., issued to other Departments	8,889	7,009	...	15,898
Miscellaneous	9,679	36,678	1,107	47,464
Hissar Cattle Farm	3,373	...	...	3,373
Receipts on account of Kheddas	10,970	...	...	10,970
Sale of Transport Cattle	4,291	3,063	1,158	8,512
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, &c.	6,674	1,625	607	8,906
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, &c.	...	28	7	35
Sale of Ambulance Cattle	...	8		8
Recoveries on account of Table Money in Inland Steamers	2	101	...	103
TOTAL . Rx	367,624	173,332	112,686	653,642
RECEIPTS UNDER GRANT 5.				
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Cattle and Remounts	421	...	...	421
Sale of Regimental Cast Horses	2,476	2,578	537	5,591
Sale of Chargers selected by Officers	5,623	2,835	204	8,662
Rent of Lands	277	4	...	281
Miscellaneous	1,867	55	21	1,943
TOTAL . Rx.	10,664	5,472	762	16,898
RECEIPTS UNDER GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Clothing, &c.	14,509	5,930	2,894	23,333
Necessaries	30,941	9,747	7,471	48,159
Hyderabad Contingent	...	893	...	893
Value of Stores issued to other Departments	328	892	...	1,220
Miscellaneous	93	73	19	185
TOTAL IN INDIA . Rx.	45,871	17,535	10,384	73,790
IN ENGLAND:				
Value of Clothing in possession of Regiments on their transfer from the Indian to the British Establishment and Proceeds of Sale of Unserviceable Clothing Stores, &c.			£	7,168
EXCHANGE ON RECEIPTS IN ENGLAND			Rx.	3,012
TOTAL . Rx.				83,970

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1888—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES				
Barrack and Hospital Furniture, Bedding, &c.	454	963	388	1,805
Recoveries for damaged or deficient Barrack Furniture, Utensils, &c	13	110	99	222
Value of Stores issued to other Departments	...	18	...	18
Miscellaneous	...	509	81	590
TOTAL . Rx.	467	1,600	568	2,635
RECEIPTS UNDER GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Receipts from Regimental, Garrison, and Station Prison Funds	2,905	1,463	196	4,564
TOTAL . Rx.	2,905	1,463	196	4,564
RECEIPTS UNDER GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	6,646	428	683	7,757
Stoppages for Men in Hospital	2	86	61	149
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	137	137
Miscellaneous	1,292	1,481	325	3,098
TOTAL . Rx.	7,940	1,995	1,206	11,141
RECEIPTS UNDER GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	31,932	11,691	20,388	64,011
Work executed in Manufacturing Departments	...	221	125	346
Hyderabad Contingent	...	3,463	...	3,463
Value of Stores issued to other Departments	3,292	...	343	3,635
Miscellaneous	2,721	900	27,729	31,350
TOTAL IN INDIA . Rx.	37,945	16,275	48,585	102,805
IN ENGLAND:				
Value of Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment and Proceeds of Sale of Unserviceable Military Stores, &c. £				3,509
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				1,475
TOTAL . Rx				107,789
RECEIPTS UNDER GRANT 12.				
EDUCATION.				
Receipts for Damaged Library Books	10	3	...	13
Receipts from Schools, &c.	993	74	38	1,105
Miscellaneous	109	...	...	109
TOTAL . Rx.	1,112	77	38	1,227

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1888—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 13.				
SEA TRANSPORT CHARGES.				
Table Money	917	1,512	526	2,955
Passage Money	...	17	67	84
Recoveries of Table Money, &c., in the Indian Troopships	13,045	...	...	13,045
Recoveries for Medical comforts, &c.	...	...	5	5
TOTAL IN INDIA . Rx.	13,962	1,529	598	16,089
IN ENGLAND				
Indian Troop Service:				
Receipts from the Admiralty, Recoveries on account of Messing, &c. £			26,006	
Passage of Officers and Troops.				
Recoveries on account of Messing			33	
				26,039
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				10,942
TOTAL . Rx.				53,070
RECEIPTS UNDER GRANT 14.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	6,531	1,863	239	8,633
Fines and Penalties	...	766	25	791
Miscellaneous	5,197	7,645	461	13,303
TOTAL . Rx.	11,728	10,274	725	22,727
RECEIPTS UNDER GRANT 17.				
MILITARY PENSIONS TO EUROPEANS.				
Retired Officers, Hyderabad Administration	2,267	24,717	...	26,984
TOTAL . Rx.	2,267	24,717	...	26,984
RECEIPTS UNDER GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Miscellaneous	62	...	...	62
TOTAL . Rx	62	...	...	62
RECEIPTS UNDER GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Subscriptions towards Indian Military Service Family Pensions	23,814	9,828	9,968	43,610
Miscellaneous (Artillery Charitable Fund recoveries)	...	...	17	17
TOTAL IN INDIA . Rx.	23,814	9,828	9,985	43,627
IN ENGLAND:				
Subscriptions towards Indian Military Service Family Pensions . £				4,872
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				2,047
TOTAL . Rx.				50,546
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	533,576	280,026	188,098	1,001,700
IN ENGLAND	...	...	...	41,624
EXCHANGE	...	...	...	17,491
TOTAL . Rx.				1,060,815

No. 63 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1888.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 1.				
ARMY AND GARRISON STAFF.				
Commander-in-Chief	23,802	11,892	11,203	46,897
Adjutant General's Department	22,403	14,366	12,759	49,528
Quarter Master General's Department	40,807	21,571	18,945	81,323
Artillery Inspection	6,978	...	...	6,978
Musketry Inspection	13,399	3,978	3,814	21,191
Army Signalling	885	2,206	1,167	4,258
Gymnastic Instruction	1,423	107	1,599	3,129
Garrison Instruction	7,251	929	1,336	9,516
Divisional and Brigade Staff	88,623	69,116	38,794	196,533
Garrison and Station Staff	20,975	12,658	6,657	40,290
Hill Sanitaria	19,464	3,206	5,795	28,465
Miscellaneous Depôts	...	4,836	5,128	9,964
Staff of Local Forces	6,540	...	...	6,540
Bazar Establishment	901	107	...	1,008
Station Conservancy	4,062	2,739	199	7,000
Staff, Miscellaneous	432	...	...	432
Cavalry Inspection	1,129	...	...	1,129
TOTAL . . Rx	259,074	147,711	107,396	514,181

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 2.				
ADMINISTRATIVE STAFF.				
Military Department, Account Branch	15,613	...	...	15,613
Personal Staff of Governor General, Governors, and Lieutenant-Governors	9,099	3,440	4,065	16,604
Controller's Office	10,039	4,638	5,068	19,745
Military Accountant's Office	6,938	3,721	3,499	14,158
Pay Examiner's Office	15,157	8,675	8,667	32,499
Commissariat and Remount Accounts	13,720	7,057	...	20,777
Commissariat, Barrack, and Remount Accounts	...	...	6,197	6,197
Medical and Fund Accounts	4,126	3,163	...	7,289
Ordnance and Clothing Accounts	8,299	4,548	4,440	17,287
Medical Accounts	...	...	2,464	2,464
Fund Accounts	... (*a*)	(*a*) ...	859	859
Circle and Pension Pay Offices	15,493	10,907	11,148	37,548
TOTAL . Rx.	98,484	46,149	46,407	191,040

(*a*) Included in "Medical Accounts" with which the Fund Account Offices were amalgamated.

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1888 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
European Army.				
Royal Artillery	473,637	166,954	187,897	828,488
Cavalry	248,105	77,480	43,819	369,404
Engineers	9,426	2,377	1,689	13,492
Infantry	1,396,071	452,511	313,135	2,161,717
Invalid and Veteran Establishment	2,979	8,640	570	12,189
Staff Corps	13,605	13,469	4,671	31,745
General List, Cavalry	5,219	525	1,127	6,871
General List, Infantry	9,202	8,454	13	17,669
Unattached Officers	...	911	...	911
General Officers unemployed	4,572	...	45	4,617
Colonels' Allowances	8,012	3,488	1,517	13,017
Recruiting Rewards, &c.	138	99	65	302
Hutting Money	1,459	134	50	1,643
Marching Batta	770	44	167	981
Postage Charges	3,019	716	739	4,474
Purchase of Books, &c.	682	...	77	759
Incidental charges of a regimental nature	4,375	1,701	952	7,028
	2,181,271	737,503	556,533	3,475,307

IN ENGLAND:

Payments to the Imperial Government on account of Disbursements by the War Office in the year 1887-88, in respect of Her Majesty's British Forces serving in India . £650,000

Sums brought to account in adjustment of Credits to the Indian Troop Service, included in the Army effective Accounts with the War Office . £1,961

	TOTAL.
	£
	651,961
Furlough Allowances of Officers of the Indian Service	189,918
Furlough Allowances of Officers of British Regiments serving in India	73,602
Advances to Regiments proceeding to India	5,780
Pay and Allowances during Voyage of Regiments returning from India	3,498
Outfit allowance to an officer on promotion to Commissioned rank	100
£	924,859
EXCHANGE ON CHARGES IN ENGLAND . Rx.	388,634
TOTAL EUROPEAN ARMY . Rx	4,788,800

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
Native Army.				
Artillery	34,979	...	11,061	46,040
Body Guard	5,704	2,955	5,245	13,904
Cavalry	842,156	76,412	238,912	1,157,480
Sappers and Miners	44,700	44,396	27,143	116,239
Infantry	1,177,375	580,799	465,102	2,223,276
Hutting Money	13,043	8,746	9,040	30,829
Marching Batta	4,262	1,218	1,850	7,330
Incidental charges of a regimental nature	2,596	1,381	1,918	5,895
Kit Money to Recruits on Enlistment	41,232	8,485	9,199	58,916
Annual Grant-in-aid of Half Mounting	23,973	12,572	8,793	45,338
Postage Charges	1,609	524	621	2,754
Reserve Forces (Infantry)				
Pay of men of the active reserve	759	73	83	915
TOTAL NATIVE ARMY . Rx.	2,192,388	737,561	778,967	3,708,916
TOTAL . { INDIA	4,373,659	1,475,064	1,335,500	7,184,223
TOTAL . { ENGLAND			£	924,859
TOTAL . { EXCHANGE			Rx.	388,634
			Rx.	8,497,716
GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Establishment.				
Supervising Staff	19,654	4,920	5,849	30,423
Executive Establishment	114,828	63,643	39,954	218,425
Subordinate Establishment	65,110	60,901	13,084	139,095
Ambulance Transport	25,397	32,213	5,945	63,555
Transport Branch Depôt and Regimental	50,372	38,171	7,877	96,420
Khedda Establishment and Charges	14,525	...	...	14,525
Hissar Cattle Farm	3,016	...	...	3,016
Hoonsoor Cattle Depôt	...	1,580	...	1,580
Supplies.				
Provisions for Europeans	402,441	212,894	119,396	734,731
Provisions for Natives	42,840	246,729	40,346	329,915
Carried over	738,183	661,051	232,451	1,631,685

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1888 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	738,183	661,051	232,451	1,631,685
GRANT 4—*contd.*				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES—*contd.*				
Supplies—contd.				
Compensation to Natives for Dearness of Provisions	109,788	61,565	56,325	227,678
Compensation to Native Cavalry for Dearness of Forage	37,813	...	28,868	66,681
Purchase of Reserve Stock	20,238	21,009	7	41,254
Malt Liquor	290,175	81,095	61,259	432,529
Rum	231	6,399	...	6,630
Contingent Expenses	1,228	3,632	2,022	6,882
Services.				
Purchase of Battery Mules, Ponies and Bullocks	...	...	1,295	1,295
Hire of Transport	40,841	63,713	6,152	110,706
Sea and Inland Water Charges	7,919	159,647	3,314	170,880
Railway Charges	216,567	94,333	57,921	368,821
Hoonsoor Cattle Depot	...	1,091	...	1,091
Khedda Charges	3,865	...	...	3,865
Feed of Horses, Battery Mules, Ponies, Bullocks and Elephants	106,817	46,664	47,795	201,276
Regimental Equipments and Camp Contingencies	9,671	4,535	1,966	16,172
Implements, Godown Furniture, and Contingencies	17,408	35,808	1,957	55,173
Cattle Farm	2,220	...	...	2,220
Freight Charges of Stores from England	883	118	390	1,391
Freight Charges of Stores from Port to Port	...	...	1,653	1,653
Miscellaneous	10,261	10,257	13,135	33,653
Transport Branch.				
Depôt and Regimental:				
Purchase of Transport Animals	16,325	14,891	4,200	35,416
Feed of Government Cattle	140,019	166,651	16,169	322,839
Permanent Hired Transport	12,826	45,516	695	59,037
Purchase and Repair of Gear, Carts, and Equipments	14,059	12,525	6,934	33,518
Rent and Repairs of Buildings	57	14	76	147
Miscellaneous (including clothing)	8,087	862	319	9,268
Ambulance Transport:				
Feed of Cattle	...	855	266	1,121
Purchase and Repair of Doolies, Gear, Carts, and Equipments	1,645	725	340	2,710
Miscellaneous (including clothing)	936	474	7	1,417
TOTAL IN INDIA . Rx.	1,808,062	1,493,430	545,516	3,847,008
IN ENGLAND:				
Stores for India:				
Malt Liquor	...	...	...	16,557
Commissariat	...	...	...	20,790
			£	37,347
EXCHANGE ON CHARGES IN ENGLAND	...	...	... Rx.	15,693
TOTAL . Rx.	...	...	...	3,900,048
GRANT 5.				
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Supervising Staff	3,077	...	...	3,077
Establishment (Reserve Depôt)	8,655	8,060	131	16,846
Horse-breeding Operations	3,582	...	720	4,302
Veterinary Inspection	4,061	1,999	1,978	8,038
Station Veterinary Hospitals	12,163	6,271	3,353	21,787
Remount Depôt—Garden-Reach	3,382	...	...	3,382
Purchase of Remounts	94,469	43,489	9,098	147,056
Feed of Cattle and Remounts	6,321	5,790	580	12,691
Miscellaneous	10,250	5,887	215	16,352
TOTAL IN INDIA . . Rx.	145,960	71,496	16,075	233,531
IN ENGLAND:				
Purchase of Stallions			£	9,564
EXCHANGE ON CHARGES IN ENGLAND			Rx.	3,994
			TOTAL . Rx.	247,029

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1888 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 6. CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.	Rx.	Rx.	Rx.	Rx.
Clothing Depôt, Presidency	4,299	3,588	2,988	10,875
Manufacturing and Store Establishment	3,019	1,406	2,734	7,159
Supplies and Services at the Agency	76,568	21,300	6,752	104,620
Supplies and Services Regimental	8,763	1,893	1,422	12,078
Compensation in lieu of Clothing	26,028	7,880	13,803	47,711
Allowance for Wicker Helmets	...	773	...	773
	118,677	36,840	27,699	183,216
Deduct—Value of supplies to Civil Departments	....	...	3,412	3,412
TOTAL IN INDIA . Rx.	118,677	36,840	24,287	179,804
IN ENGLAND:				
Stores for India—				
Clothing . £				254,067
EXCHANGE ON CHARGES IN ENGLAND . Rx.				106,761
TOTAL . Rx.				540,632
GRANT 7. BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Executive Establishments	...	5,547	...	5,547
Subordinate Establishments	38,312	22,689	5,335	66,336
Barrack Furniture	...	14,537	...	14,537
Barrack Bedding	31,643	10,339	8,212	50,194
Lighting Charges	24,340	8,977	4,550	37,867
Miscellaneous	35,548	8,967	12,511	57,026
TOTAL . Rx	129,843	71,056	30,608	231,507
GRANT 8. ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head-Quarters	6,366	2,936	2,759	12,061
Judge Advocate General's Department, Districts	7,067	6,041	2,908	16,016
Miscellaneous	150	96	82	328
TOTAL . Rx.	13,583	9,073	5,749	28,405
GRANT 9. MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Medical Establishments, Head-Quarters	10,145	5,187	5,950	21,282
Medical Establishments, Districts	236,341	118,755	77,313	432,409
Army Hospital Native Corps	16,010	4,928	4,194	25,132
Medical Store Depôts	8,870	4,631	4,732	18,233
Followers' Hospitals	393	5,514	162	6,069
Supplies	101,967	61,098	30,055	193,120
Miscellaneous	2,848	3,322	1,590	7,760
	376,574	203,435	123,996	704,005
Deduct—Value of Stores supplied to Civil Departments	24,733	23,236	16,649	64,618
TOTAL IN INDIA . Rx.	351,841	180,199	107,347	639,387
IN ENGLAND:				
Pay and Allowances of Surgeons on Appointment, &c.				5,858
Outfit Allowance, Passage to India, &c., of Lady Nurses on appointment				426
Stores for India—				
Medical				45,210
£				51,494
EXCHANGE ON CHARGES IN ENGLAND . Rx.				21,639
TOTAL . Rx.				712,520

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1888 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 10. ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Supervising Staff	20,566	6,071	5,888	32,525
Arsenals, and Depôts	73,754	37,163	46,339	157,256
Manufacturing Establishments	79,910	15,567	37,659	133,136
Camp Equipage Department	...	2,473	...	2,473
Harbour Defences	...	...	3,243	3,243
Miscellaneous (*Personnel*)	3,395	1,974	...	5,369
Local supplies of Stores for Arsenals and Depôts	40,252	8,640	30,517	79,409
Local supplies of Stores to Manufacturing Establishments	74,700	1,953	6,363	83,016
Purchase of Timber	3,564	5,172	5,112	13,848
Repair of Harness and Saddlery with corps	967	359	277	1,603
Freight Charges of Stores from Port to Port	217	2,203	1,144	3,564
Freight Charges of Stores from England	2,231	158	1,529	3,918
Purchase and Repair of Camp Equipage	36,249	4,412	11,573	52,234
Gymnasia Stores and Apparatus	148	8	8	164
Army Signalling and Telegraph Stores	548	479	...	1,027
Purchase of Line Gear, &c.	6,765	8,272	4,139	19,176
Miscellaneous	7,048	9,620	26,217	42,885
	350,314	104,524	180,008	634,846
Deduct—Value of Stores supplied to Civil Departments	57,465	48,792	35,533	141,790
TOTAL IN INDIA . Rx.	292,849	55,732	144,475	493,056

IN ENGLAND:	£
Pay and expenses of Military Officers under technical instruction	3,572
Pay and expenses of Military Officers on special duty	2,505
Pay and expenses of Artificers on appointment to various Government Factories in India and other Miscellaneous Expenditure	766
Freight from India of unserviceable Military Stores, &c.	265
Stores for India— Ordnance and Miscellaneous	321,910
£	329,018
EXCHANGE ON CHARGES IN ENGLAND . Rx.	138,257
TOTAL . Rx.	960,331

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 11. ECCLESIASTICAL. (*a*)				
Chaplains to the Army (Presbyterian)	728	1,301	...	2,029
Chaplains to the Army (Roman Catholic)	14,493	8,210	6,063	28,766
TOTAL . Rx.	15,221	9,511	6,063	30,795
GRANT 12. EDUCATION.				
Army Schools (European Army)	2,687	3,471	2,851	9,009
Lawrence Military Asylum	13,469	...	1,320	14,789
Military Normal School	...	143	...	143
Kidderpore Lower Orphan School	433	...	...	433
Donations, &c., to Educational Institutions	1,863	10,454	606	12,923
TOTAL . Rx.	18,452	14,068	4,777	37,297

(*a*) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 35, page 80.

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1888—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 13.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SEA TRANSPORT CHARGES.				
Sea Transport Charges, *viz.*, Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	16,053	22,120	8,630	46,803
Medical Comforts, &c., to Troops proceeding by Sea	671	296	346	1,313
Her Majesty's Indian Troop Ships	10,010	...	...	10,010
TOTAL IN INDIA . . Rx.	26,734	22,416	8,976	58,126
IN ENGLAND:				
Indian Troop Service . . . £				217,833
Passage of Officers and Troops otherwise than in Troopships				11,647
£				229,480
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.				96,430
TOTAL . Rx.				384,036
GRANT 14.				
MISCELLANEOUS SERVICES.				
Sub-Marine Mining	1,111	1,394	3,703	6,208
Miscellaneous	197,590	224,703	39,818	462,111
TOTAL IN INDIA . Rx.	198,701	226,097	43,521	468,319
IN ENGLAND:				
Expenses of India Native Officers attending Her Majesty's Jubilee				1,698
Pay and Expenses of officers studying the Russian Language				3,893
Expenses in connection with the Indian contingent engaged in the Expedition to Egypt in 1882				443
Field allowance, issued to Officers and men of Her Majesty's Ships who served as a Naval Brigade in Burma during the winter of 1885-86				1,243
£				7,277
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.				3,058
TOTAL . Rx.				478,654
GRANT 15.				
VOLUNTEER CORPS.				
Establishments and Charges	29,339	22,776	10,379	62,494
Capitation Grants	20,778	14,299	9,726	44,803
TOTAL . Rx.	50,117	37,075	20,105	107,297
GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	106	296	8	410
Victoria Cross	13	1	3	17
Annuities for Meritorious Services	69	79	...	148
Gratuities for Meritorious Services	...	...	7	7
Order of British India	4,113	1,040	749	5,902
Order of Merit	1,177	49	205	1,431
TOTAL IN INDIA . Rx.	5,478	1,465	972	7,915
IN ENGLAND:				
Cost of Medals . . . £				11
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.				5
TOTAL . Rx.				7,931

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1888 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 17.				
MILITARY PENSIONS TO EUROPEANS.				
Retired and Invalid Pensions	54,854	55,257	14,322	124,433
Wound Pensions	356	492	67	915
Gratuities	234	996	58	1,288
TOTAL IN INDIA . Rx.	55,444	56,745	14,447	126,636
IN ENGLAND:				
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,597,171
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments				30,005
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for service in India				164,956
Compassionate Allowances to Officers removed from the Service, &c.				2,244
Pensions of Non-Commissioned Officers and Soldiers				19,472
Lord Clive's Fund—Payments to the Representatives of Lord Clive				1,006
£				1,814,854
EXCHANGE ON CHARGES IN ENGLAND . Rx.				762,619
TOTAL . Rx.				2,704,109
GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Retired, Invalid and Wound Pensions	283,202	196,506	102,418	582,126
Gratuities	820	508	332	1,660
Family Pensions	27,868	27,088	10,089	65,045
TOTAL . Rx.	311,890	224,102	112,839	648,831
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	7,019	9,612	3,973	20,804
Compassionate Allowances	1,074	81	42	1,197
Indian Service Family Pensions	1,017	174	69	1,[illegible]60
TOTAL IN INDIA . Rx.	9,110	9,867	4,084	23,061
IN ENGLAND:				
Pensions to Widows & Families of Officers killed in the Mutiny or otherwise in discharge of duty £				10,302
Gratuities to ditto				777
Pensions to Widows and Families of Officers, &c., of the Indian Service				62,854
Indian Military Service Family Pensions towards which the officers subscribed				9,171
£				83,104
EXCHANGE ON CHARGES IN ENGLAND . Rx.				34,921
TOTAL . Rx.				141,086
GRANT 20.				
DEPARTMENTAL PENSIONS.				
Pensions	23,579	13,207	12,867	49,653
Gratuities	440	63	136	639
Compassionate Allowances	2,355	88	1,754	4,197
TOTAL . Rx.	26,374	13,358	14,757	54,489
TOTAL EXPENDITURE, MILITARY DEPT:				
IN INDIA	8,309,553	4,201,454	2,593,901	15,104,908
IN ENGLAND . £				3,741,015
EXCHANGE ON PAYMENTS IN ENGLAND . Rx.				1,572,011
TOTAL . Rx.				20,417,934

No. 64.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1887-88.

	BENGAL.			MADRAS.			BOMBAY.			TOTAL.		
	Officers.	Non-Commissioned Officers and Privates	TOTAL.	Officers.	Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Non-Commissioned Officers and Privates.	TOTAL.
EUROPEAN ARMY.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Royal Artillery	279	6,840	7,119	103	2,555	2,658	113	2,834	2,947	495	12,229	12,724
Cavalry	174	3,612	3,786	58	1,204	1,262	29	602	631	261	5,418	5,679
Engineers and Sappers	203	...	203	35	...	35	31	...	31	(a) 269	...	269
Infantry	986	33,462	34,448	319	10,824	11,143	232	7,872	8,104	1,537	52,158	53,695
Invalid & Veteran Establishment	7	4	11	12	47	59	3	...	3	22	51	73
Staff Corps	422	...	422	258	...	258	213	...	213	(a) 893	...	893
General List, Cavalry	12	...	12	17	...	17	7	...	7	(a) 36	...	36
General List, Infantry	81	...	81	45	...	45	17	...	17	(a) 143	...	143
Unattached Officers	1	...	1	1	...	1	...	...	...	2	...	2
General Officers unemployed	22	...	22	8	...	8	8	...	8	38	...	38
TOTAL EUROPEAN ARMY	2,187	43,918	46,105	856	14,630	15,486	653	11,308	11,961	3,696	69,856	73,552
	European Officers and Non-Commissioned Officers	Native Commissioned and Non-Commissioned Officers and Privates	TOTAL.	European Officers and Non-Commissioned Officers	Native Commissioned and Non-Commissioned Officers and Privates	TOTAL.	European Officers and Non-Commissioned Officers	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.
NATIVE ARMY.												
Artillery	25	2,869	2,894	...	271	271	8	574	582	33	3,714	3,747
Body Guard	2	120	122	3	3	6	1	71	72	6	194	200
Cavalry	254	16,424	16,678	36	2,104	2,140	71	4,496	4,567	361	23,024	23,385
Sappers and Miners	70	1,368	1,438	71	1,424	1,495	68	867	935	209	3,659	3,868
Infantry	597	62,153	62,750	288	28,449	28,737	234	22,256	22,490	1,119	112,858	113,977
TOTAL NATIVE ARMY	948	82,934	83,882	398	32,251	32,649	382	28,264	28,646	1,728	143,449	145,177
TOTAL EUROPEAN AND NATIVE ARMY	3,135	126,852	129,987	1,254	46,881	48,135	1,035	39,572	40,607	5,424	213,305	218,729

(a) Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1887-88.

Section L. L.—Special Defence Works.

Expenditure *Rx.* 456,017.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Special Defence Works	65	Expenditure	170	...	...	456,017
		TOTAL .		...	...	456,017

No. 65.—ABSTRACT ACCOUNT OF EXPENDITURE on SPECIAL DEFENCE WORKS, for the year ended 31st March 1888.

	Amount of estimate.	Outlay during the year.	Outlay to end of year.
INSPECTOR GENERAL OF MILITARY WORKS	*Rs.*	*Rs.*	*Rs.*
COAST DEFENCES.			
Improvements to Fulta Point Battery	27,746	4,921	12,964
Construction of Chingree Khal Battery	...	42	42
Improvements to Grand Magazine	3,387	1,678	3,264
Ditto Minor Magazines	...	—57	535
TOTAL	...	6,584	16,825
FRONTIER DEFENCES.			
Improving the Bala Hissar	7,915	1,191	1,191
Surveys for water-supply, Jumrood	...	1	1
Ditto ditto Lundi Kotal	...	22	22
Defensible serai at ditto	16 250	575	575
Defensible position at Attock	1,124	627	627
Extension of Arsenal at Rawalpindi	2,081	1,815	1,815
Remodeling defences at Arsenal of Ferozepôre	30,342	9,425	29,910
Sukkur Defences	8 264	1,286	5,950
New defensible post, Mooltan	81,518	12,030	73,217
Defences of Post at Loralai	2,800	1,615	1,615
Ditto at Miri	41,002	27,451	31,784
Ditto to Railway bridge over the Lora at Saiad Hamid	..	33	33
Baleli-Regi Ghaziabad Defensive Works and Murgi Kotal Defences	180,000	60,216	60,261
Experiments with iron casemates, Fort William	...	—2	...
Instruments from the Mathematical Instrument Department	...	—19	...
TOTAL	...	116,266	207,001
MILITARY COMMUNICATIONS.			
Quetta-Chaman road	105,895	64,235	65,868
Saiad-Hamid-Gulistan road	14,941	7,511	7,511
Quetta-Kach road	20,475	20,162	20,162
Gulistan-Argutai road	2,000	92	92
Gurkhai-Peshin road	7,140	1,756	1,756
Peshin-Saranam road	7,763	4,158	4,158
Peshin-Saiad-Yaru road	6,534	2,130	2,130
Kwaja-Amran Crest road	12,000	73	73
Gulistan-Killa-Abdulla road	3 987	1,629	1,629
Baleli-Gulistan road	2,700	3,255	3,255
Peshin-Masesai road	4,000	2,641	2,641
Engines and machinery	10,565	10 411	10,411
TOTAL	...	118,053	119,686
ARMAMENTS.			
Expenditure by Secretary of State on Armaments for Special Defences	...	64,826	184,424
Loss by Exchange thereon	...	26,193	71,170
TOTAL	...	91,019	255,594
TOTAL	...	331,922	599 106
Deduct—Chargeable to Ordinary Military Works Grant	...	...	(*a*)67,706
TOTAL WORKS	...	331,922	531,400
Establishment	...	30,828	39,828
Tools and Plant	...	8,974	8,974
Profit and Loss	...	81	81
Suspense	...	4,075	4,075
TOTAL INSPECTOR GENERAL	...	384 880	584,358

(*a*) This sum differs from that reported last year in so far that Old Military Works outlay has been brought on to certain works to show the entire outlay on each scheme. It is made up thus:—

	Rs.
Fulta Battery	2,108
Ferozpore Arsenal	20,488
Sukker Defences	3,923
New Defensible Post, Multan	41,187
	67,706

No. 65.—ABSTRACT ACCOUNT OF EXPENDITURE on SPECIAL DEFENCE WORKS, for the year ended 31st March 1888—*concluded.*

	Amount of estimate.	Outlay during the year.	Outlay to end of year.
	Rx.	*Rx.*	*Rx.*
BOMBAY.			
COAST DEFENCES.			
Defences at Aden	...	47 665	138 028
" " Bombay	146,524	17,119	39,538
" " Manora	92 290	22,875	26,180
Protective works in connection with Karachi cliff	10,994	2,171	10 989
Removal of deep-water point and extension of the eastern groyne, Karachi	35,000	12,966	18,466
TOTAL	...	102,796	233,201
Deduct—Chargeable to Ordinary Military Works Grant	...	...	(*a*) *62,330*
TOTAL WORKS	...	102,796	170,871
Establishment	...	15,289	28,326
Tools and Plant	...	1,008	1,846
Suspense	...	34,268	34,719
Exchange on Expenditure in England	...	...	2,509
TOTAL	...	153,361	238,271
Deduct—Moiety of Expenditure on Aden Defences recovered from the Home Government	...	*40,325*	*40,325*
TOTAL BOMBAY	...	113,036	197 946
LOWER BURMA.			
COAST DEFENCES.			
Monkey Point Battery, Rangoon	48 041	9,647	48,283
Choki Point " "	11,722	1,489	1,489
Minor Works	...	477	477
TOTAL	...	11,613	50,249
Deduct—Chargeable to Ordinary Works Military Grant	...	...	*29 290*
TOTAL WORKS	...	11,613	20,959
Establishment	...	2,671	4,353
Tools and Plant	...	174	1,624
TOTAL LOWER BURMA	...	14 458	26,936
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS	...	512,374	809,240
Deduct—Payments by Secretary of State, brought to account by Examiners:—			
Expenditure in England . £	...	*101,076*	*227,345*
Exchange	...	*40,161*	*87,647*
Net Outlay in India	...	371,137	404,248
Outlay in England during 1887-88 . £	...	59,766	206,935
Exchange on outlay in England . Rx	..	25,114	80,460
TOTAL Rx.	...	456,017	781,643

(*a*) Difference due to the exclusion of certain works which are purely Military Works included in last year's account.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1887-88.

Section M.—Provincial.

Revenue nil. Expenditure Rx. 370,591.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Adjustment on account of Provincial Services.	66	Provincial Balances	174	2,395,246	...	...
	67	Local Balances	175	1,408,156	...	...
	68	Provincial and Local Surpluses and Deficits	176	...	...	370,591
		TOTAL .		...	...	370,591

No. 66.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1888.

	Opening Balance.	Receipts.		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenues as per Account No. 7.	Transfers between Provincial and Local.		Expenditure as per Account No. 7.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	196,059	705,727	641	902,427	687,444	5,776	693,220	209,207	13,148	...
Burma	71,743	1,377,470	2,670	1,451,883	1,301,912	1,200	1,303,112	148,771	77,028	...
Assam	68,407	497,729	10,314	576,450	440,203	60,089	500,292	76,158	7,751	...
Bengal	199,892	4,814,726	...	5,014,618	4,657,613	26,106	4,683,719	330,899	131,007	...
N.-W. Provinces and Oudh	433,806	3,222,294	16,501	3,672,601	3,113,137	178,748	3,291,885	380,716	...	53,090
Punjab	173,569	1,542,893	40,797	1,757,259	1,569,765	1,479	1,571,244	186,015	12,446	...
Madras	433,705	2,708,232	27,171	3,169,108	2,593,588	36,444	2,630,032	539,076	105,371	...
Bombay	548,978	3,790,030	3,478	4,342,486	3,755,832	62,250	3,818,082	524,404	...	24,574
TOTAL . Rx.	2,126,159	18,659,101	101,572	20,886,832	18,119,494	372,092	18,491,586	2,395,246	346,751	77,664

No. 67.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1888.

	Opening Balance.	Receipts.		Total Revenues and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	Disbursements.		Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Funds Surpluses, excluding Debt.	Incorporated Local Funds Deficits, excluding Debt.
		Revenues as per Account No 8.	Transfers between Provincial and Local.				Expenditure as per Account No. 8.	Transfers between Provincial and Local.					Increase of Balance.	Decrease of Balance.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	(a)11,206	16,226	...	16,226	...	27,432	15,535	...	15,535	...	15,535	11,897	691	...
Central Provinces	63,231	87,688	5,776	93,464	9,262	165,957	95,745	641	96,386	8,095	104,481	61,476	...	2,922
Burma	42,848	112,847	1,200	114,047	...	156,895	102,809	2,670	105,479	...	105,479	51,416	8,568	...
Assam	3,605	72,963	60,089	133,052	41	136,698	123,995	10,314	134,309	4	134,313	2,385	...	1,257
Bengal	(a)210,959	510,641	26,106	536,747	192,612	940,318	532,261	...	532,261	156,679	688,940	251,378	4,486	...
N.-W. Provinces and Oudh	16,178	544,684	178,748	723,432	2,624	742,234	706,935	16,501	723,436	2,661	726,097	16,137	...	4
Punjab	(a)182,948	361,728	(b)1,489	363,217	327	546,492	314,756	(b)40,807	355,563	4,179	359,742	186,750	7,654	...
Madras	532,315	950,684	(c)48,035	998,719	364,413	1,895,447	916,797	(c)38,762	955,559	371,701	1,327,260	568,187	43,160	...
Bombay	216,344	415,300	(d)85,748	501,048	6,335	723,727	432,944	(d)26,976	459,920	5,277	465,197	258,530	41,128	...
TOTAL . Rx.	1,279,634	3,072,761	407,191	3,479,952	575,614	5,335,200	3,241,777	136,671	3,378,448	548,596	3,927,044	1,408,156	105,687	4,183

(a) Differs from the closing balance of last year by Rx. 1 for correction since made.
(b) Includes Rx. 10 on account of transfers from one Local Fund to another.
(c) Includes Rx. 11,591 on account of transfers from one Local Fund to another.
(d) Includes Rx. 23,498 on account of transfers from one Local Fund to another.

No. 68.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1888.

	Provincial Surpluses, as per Account No. 66.	Local Fund Surpluses, as per Account No. 67.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 66.	Local Fund Deficits, as per Account No. 67.	Total Provincial and Local Deficits.	Provincial and Local Surpluses. Increase of Balance.	Provincial and Local Deficits. Decrease of Balance.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	...	691	691	...	...	...	691	...
Central Provinces	13,148	...	13,148	...	2,922	2,922	10,226	...
Burma	77,028	8,568	85,596	...	...	...	85,596	...
Assam	7,751	...	7,751	...	1,257	1,257	6,494	...
Bengal	131,007	4,486	135,493	...	...	...	135,493	...
N.-W. Provinces and Oudh	...	...	...	53,090	4	53,094	...	53,094
Punjab	12,446	7,654	20,100	...	...	...	20,100	...
Madras	105,371	43,160	148,531	...	...	...	148,531	...
Bombay	...	41,128	41,128	24,574	...	24,574	16,554	...
TOTAL . Rx.	346,751	105,687	452,438	77,664	4,183	81,847	423,685	53,094
							370,591	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1887-88.

Section N.—Expenditure not charged to Revenue.

Expenditure Rx. 2,784,824.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue	Major Head Total. Expenditure.
				Rx.	Rx.	Rx.
Capital Expenditure on Railways and Irrigation Works, not charged against Revenue.	69	General Abstract of Expenditure and Results (Summary)	178	...	...	...
	70	State Railways—Construction	180	...	...	2,251,776
	70A	Detailed account of East Indian Railway	182	58,287	...	...
	70B	" " Eastern Bengal Railway	183	169,398	...	...
	70C	" " North-Western Railway	184	253,900	...	...
	71	Irrigation Works—Construction	185	...	...	533,048
Redemption of Liabilities	72	Capital Charge involved in Redemption of Liabilities	187	...	...	...
General Public Works Statements.	73	Details of Expenditure on Establishment	188	1,481,233	...	...
	74	Charges for Establishment and the percentage it bears to the outlay on works and repairs	192	...	...	...
	74A	Details of Expenditure on Tools and Plant and distribution among Heads	194	108,116	...	...
		TOTAL		..	..	2,784,824

No. 69—SUMMARY of CAPITAL EXPENDITURE

[Rx. 1, is recorded for every 10 rupees, in respect of

YEARS.	CONSTRUCTION* — RAILWAYS. — India	England.	Exchange.	TOTAL.	IRRIGATION. — India.	England	Exchange.	TOTAL.	Total Construction.	No. of items
1	2	3	4	5	6	7	8	9	10	
	Rx	£	Rx	Rx	Rx	£	Rx.	Rx.	Rx.	
Prior to 1867-68	107,195	...	...	107,195	5,293,139	...	...	5,293,139	5,400,334	1
1867-68	594	..	...	594	213,519	...	...	213,519	214,113	2
1868-69	213,743	338,655	11,721	*564,119	452,996	14,000	485	467,481	1,031,600	3
1869-70	113,229	79,213	2,495	194,937	856,895	1,092,409	34,412	1,983,716	2,178,653	4
1870-71	389,341	50,462	3,376	443,179	699,957	1,281	86	701,324	1,144,503	5
1871-72	493,592	146,853	5,550	645,995	987,208	824	31	988,063	1,634,058	6
1872-73	1,129,105	299,407	16,398	1,444,910	781,944	4,140	227	786,311	2,231,221	7
1873-74	1,439,112	954,420	70,403	2,463,935	1,146,791	56,245	4,149	1,207,185	3,671,120	8
1874-75	2,013,620	1,114,554	92,737	3,220,911	1,236,930	18,679	1,554	1,257,163	4,478,074	9
1875-76	2,449,790	743,639	81,652	3,275,081	1,176,296	4†269	469	1,181,034	4,456,115	10
1876-77	2,282,346	616,118	104,906	3,003,370	1,020,370	3,096	527	1,023,993	4,027,363	11
1877-78	2,885,575	1,146,549	176,946	4,209,070	884,903	274	43	885,220	5,094,290	12
1878-79	2,808,387	683,406	145,210	3,637,003	834,104	9,463	2,011	845,578	4,482,581	13
1879-80	3,833,092	782,175	158,271	4,773,538	664,363	3,206	649	668,218	5,441,756	14
1880-81	4,008,509	1,265,375	256,404	5,530,288	698,420	...	...	698,420	6,228,708	15
1881-82	2,376,805	802,816	165,622	3,345,243	701,820	..	...	701,820	4,047,063	16
1882-83	1,679,282	448,416	102,863	2,230,561	827,323	1,762,582	404,324	2,994,229	5,224,790	17
1883-84	2,907,115	769,825	175,913	3,852,853	984,527	21,384	4,886	1,010,797	4,863,650	18
1884-85	3,396,531	1,077,705	261,874	4,736,110	947,966	4,458	1,083	953,507	5,689,617	19
1885-86	3,584,157	1,787,175	562,551	5,933,883	756,352	6,594	2,076	765,022	6,698,905	20
1886-87	(b)3,711,856	1,321,074	496,810	(b)5,529,740	(a)655,103	2,009	755	(a)657,867	6,187,607	21
1887-88	757,670	1,109,027	466,024	2,332,721	617,023	6,919	2,907	626,849	2,959,570	22
TOTAL	42,580,646	15,536,864	3,357,726	61,475,236	22,437,949	3,011,832	460,674	25,910,455	87,385,691	23

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250, total £634,157. The purchase of the Nalhati Railway, under England, 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under-

† Includes Rx.10,675 in respect of

‡ The difference between the figures shewn in this column and those in columns 4 and 8 in respect of the years prior to 1884-85, is the Exchange on Rx 2,187 in respect

(a) The difference Rx 6,968 between this figure and that shewn in the Account last year is due to the

(b) This figure is the sum of past Survey outlay on the Chaman Extension, Sind-Pishin Railway

(c) Is made up thus:—

Bombay Canals	9,041
Sidnai Canal (Punjab)	*—6,073*
Lower Sohag and Para (do.)	*—173*
	2 795

MEMORANDUM of Distribution of CAPITAL EXPENDITURE on STATE RAILWAYS

	India, General.	Central Provinces.	Burma.	Assam.	No. of Items.
STATE RAILWAYS.					
India . . . Rx.	51,435	*—1,388,613*	675,229	15,770	1
England . . £	*—128,301*	7,385	277,914	...	2
Exchange . . Rx	*—49,724*	3,121	126,575	...	3
Rx	*—126,591*	*—1,378,117*	1,079,718	15,770	4
DEDUCT—Charged to Revenue Rx	...	...	...	15,770	5
" Charged to Famine Rx.	...	...	...	...	6
TOTAL . Rx	*—126,591*	*—1,378,117*	1,079,718	...	7
IRRIGATION AND NAVIGATION.					
India . . . Rx.	...	...	...	...	8
England . . £	...	...	...	...	9
Exchange . . Rx	...	...	...	...	10
TOTAL . Rx.	...	...	...	...	11

on RAILWAYS and IRRIGATION WORKS.

transactions in India, including those of "Exchange".]

No. of items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION, IN THE PRECEDING COLUMNS, HAVE BEEN RECORDED IN THE ACCOUNTS. — Charged against Revenue. — Famine Insurance. — Railways.	Famine Insurance. — Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than under Famine Insurance.	Exchange prior to 1884-85. ‡	Total charged against Revenue.	*Not charged against Revenue.	Total Construction.	Capital charge involved by incurring a specific amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	11	12	13	14	15	16	17	18	19=10—18	20=10	21	22=20+21
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.
1	...	...	...	107,195	...	5,293,139	...	5,400,334	...	5,400,334	...	5,400,334
2	...	...	...	...	...	*—5,736*	...	*—5,736*	219,849	214,113	...	214,113
3	...	...	...	...	...	*—1,853*	12,206	10,353	1,021,247	1,031,600	...	1,031,600
4	...	...	...	835	737	*—58,057*	36,907	*—19,578*	2,198,231	2,178,653	...	2,178,653
5	...	...	...	2,239	*—11,808*	*—17,197*	3,459	*—23,307*	1,167,810	1,144,503	...	1,144,503
6	...	...	...	10,312	*—14,487*	4,178	5,581	5,584	1,628,474	1,634,058	...	1,634,058
7	...	...	...	20,618	*—5,755*	15,164	16,625	46,652	2,184,569	2,231,221	...	2,231,221
8	...	...	...	21,633	17,776	4,391	74,013	117,813	3,553,307	3,671,120	...	3,671,120
9	...	...	...	16,659	97,822	20,218	93,804	228,503	4,249,571	4,478,074	...	4,478,074
10	...	...	...	9,934	19,746	74,750	81,056	185,486	4,270,629	4,456,115	...	4,456,115
11	...	...	...	4,154	34,106	80,051	99,768	218,079	3,809,284	4,027,363	...	4,027,363
12	...	...	...	1,628	49,268	79,093	173,249	303,238	4,791,052	5,094,290	...	5,094,290
13	...	...	...	*—645*	172,427	49,154	139,103	360,039	4,122,542	4,482,581	...	4,482,581
14	...	...	1,334,350	78	451,727	70,087	151,930	2,008,178	3,433,578	5,441,756	†9,576,614	15,018,370
15	...	...	2,293,615	4,477	19,303	84,350	240,458	2,642,203	3,586,505	6,228,708	...	6,228,708
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,846	2,656,217	4,047,063	586,300	4,633,363
17	*—129,101*	263,443	259,500	2,829	213,791	2,237	492,334	1,105,033	4,119,757	5,224,790	480,333	5,705,123
18	626,461	283,217	102,929	6,018	*—264,922*	299	150,810	904,812	3,958,838	4,863,650	566,261	5,429,911
19	946,457	253,046	...	...	263,501	...	...	1,463,004	4,226,613‡	5,689,617	1,314,746	7,004,363
20	589,000	186,807	...	...	632,055	15,679	...	(a)1,423,541	5,275,364	6,698,905	1,086,045	(a)7,784,950
21	200,000	107,979	...	(b)23,558	183,077	(a) 2,509	...	517,123	5,670,484	6,187,607	4,914,546	11,102,153
22	...	91,006	...	...	80,945	(c) 2,795	...	174,746	2,784,824	2,959,570	...	2,959,570
23	2,847,368	1,320,947	4,215,076	317,763	2,145,305	5,716,194	1,894,293	18,456,946	68,928,745	87,385,691	18,524,845	105,910,536

and South-Eastern Railway is included in the following years: under India in 1868-69, Rx. 202,388; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's undertaking, under England in 1868-69, £14,000; and in takings, under England in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86 £2,144.

R1,06,750 Debt incurred in India.

cost of English Stores included in columns 3 and 7 transferred in India to other services. The differences amount to Rx. 127,840 in respect of Railways, and to of Irrigation works.

outlay of the past year on the Khusdil Khan Reservoir being transferred to Minor Works and Navigation.

(Rx. 22,911) and the Bezwada Extension (Rx. 647) brought on to the construction account.

and IRRIGATION WORKS not charged against REVENUE, by PROVINCES, during 1887-88.

No. of Items.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	323,133	57,247	620,530	401,732	1,217	757,670
2	94,238	...	722,981	134,811	...	1,109,027
3	39,805	...	289,265	56,982	...	466,024
4	457,176	57,247	1,632,776	593,525	1,217	2,332,721
5	*—185*	*65,360*	...	...	...	*80,945*
6	...	...	...	...	...	...
7	457,361	*—8,113*	1,632,776	593,525	1,217	2,251,776
8	51,682	145,172	195,844	111,723	18,801	523,222
9	2,028	4,698	87	...	106	6,919
10	852	1,974	37	...	44	2,907
11	54,562	151,844	195,968	111,723	18,951	533,048

N. Exp.— not charged to Revenue.

No. 70.—ABSTRACT ACCOUNT of STATE RAILWAYS

NAMES OF RAILWAYS.	EXPENDITURE DURING THE YEAR. Construction.	Establishment.	Stock and Advances.	Loss by Exchange.	DEDUCT Receipts on Capital Account.	DEDUCT Stores and Advances paid for in previous Years, and charged to Works in current year in excess of payments on the same account.	NET TOTAL.
STATE RAILWAYS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General.							
East Indian	75,519	1,248	...	...	*10,931*	*7,549*	58,287
Bhopal	...	...	...	...	...	...	..
Rajputana-Malwa System	56,481	*—77*	79,337	...	*9,183*	...	126,558
Holkar	884	...	...	...	...	...	884
Sindia	189	...	...	...	...	...	189
Store-keeper for State Railways	...	...	...	...	...	*97,003*	*—97,003*
Expenditure in England for Stores purchased and remaining unappropriated	...	...	...	...	...	*215,506*	*—215,506*
Assam.							
Jorhat	5,864	403	...	...	*2*	*849*	5,416
Cherra-Companygunge	8,490	1,893	...	...	...	*29*	10,354
Central Provinces.							
Nagpur and Chhattisgarh including Kanhar Bridge	*—1,025,785*	*—82,648*	*—49,161*	*—55,910*	*—3,249*	...	*—1,210,255*
Wardha Coal	*—12,248*	17	..	...	...	*1,949*	*—14,180*
Umaria Colliery	16,025	532	...	...	...	*1,204*	15,353
Bilaspore-Etawah	*—10,428*	...	...	...	...	...	*—10,428*
Katni-Umaria Section, Bilaspore-Etawah Railway	15,429	531	...	...	...	*4,866*	11,094
Bengal-Nagpur	*—139,580*	*—30,340*	*—125*	*—7*	*—351*	...	*—169,701*
Burma.							
Burma	20,426	507	1,865	...	*18*	...	22,780
Tounghoo-Mandalay	810,709	71,978	174,567	...	*316*	...	1,056,938
Bengal.							
Eastern Bengal	187,527	2,551	43,308	...	*148*	...	233,238
Nalhati	460	...	...	...	*8*	*475*	*—23*
Northern Bengal	25,052	...	...	...	...	*42,496*	*—17,444*
Tirhoot including Extensions	34,577	...	...	...	...	...	34,577
Patna and Gya	2,403	...	...	...	...	...	2,403
Ranaghat-Bhugwangola	13	...	...	...	*3*	...	10
Dacca	5,717	..	...	...	...	*14,653*	*—8,936*
Assam-Behar { Tirhoot Section	60,003	3,098	...	...	*88*	*22,961*	41,042
Assam-Behar { Assam-Behar Section	226,885	12,235	...	...	*266*	*66,960*	172,494
Kaunia-Dhurla	157	...	...	...	...	*342*	*—185*
North-Western Provinces and Oudh.							
Dildarnagar-Ghazipur	*—3*	...	...	...	...	...	*—3*
Cawnpore-Achnera	*—7,622*	...	...	...	*1,283*	*977*	*—9,882*
Bareilly-Philibhit	1,772	...	...	...	...	...	1,772
Lucknow-Sitapur-Seramau	45,567	3,993	15,930	...	*130*	...	65,360
Punjab.							
Bolan High Level Line	67,337	2,168	7,742	...	...	...	77,247
Bolan	10,409	270	...	...	...	...	10,679
North-Western	534,479	9,487	272,641	...	*9,830*	...	806,777
Chenab Bridge (Ramuwala)	1,813	796	6,602	...	...	...	9,211
Amritsar-Pathankot	2	..	...	...	*22*	*1,078*	*—1,098*
Rewari-Ferozepore	*—14,181*	*—130*	A.	...	*8*	...	*—14,319*
Sindh-Sagar—Eastern Section	49,063	180	...	...	*777*	*4,497*	43,969
" " Western Section	242,195	11,775	...	...	*790*	*22,363*	230,817
Sutlej Bridge (Ferozepore)	82,497	5,073	...	...	*80*	*9,653*	77,837
Sindh-Pishin—Boston-Gulistan Section	9,936	4,092	...	...	...	...	14,028
" " Durwaza-Quetta Section	6,876	1,405	4,621	...	*51*	...	12,851
" " Sibi-Quetta Section	136,223	36,441	...	...	*4,235*	*25,905*	142,524
" " Killa-Abdulla Branch	5,605	2,015	...	...	...	...	7,620
" " Chaman Extension	123,360	8,115	35,147	...	*4*	...	166,618
Kandahar, Reserve	...	394	30,032	...	*—17,589*	...	48,015
Bombay.							
Dhond and Manmad	1,217	...	...	...	...	...	1,217
Southern Mahratta	...	...	...	...	...	...	...
Madras.							
Cuddapah-Nellore	84,984	11,485	...	...	*216*	*10,488*	85,765
" " Kadiri Extension Survey	698	..	...	...	*2*	*11*	685
Bellary-Kistna	203,189	40,944	177,704	...	*605*	...	421,232
" " Hindupur Extension Survey	119	...	...	...	...	...	119
Pakala-Villupuram Survey	741	...	...	...	...	...	741
Vizagapatam-Raipur	...	...	...	...	...	...	...
Bezvada Extension	71,535	3,771	9,677	...	...	...	84,983
TOTAL, including East Indian and Eastern Bengal Railways.	2,022,670	125,102	809,887	*—55,917*	*17,807*	*551,214*	2,332,721

DEDUCT—Amount charged to the Ordinary Grant	{ Construction of Railways charged to Revenue	80,945
	{ Famine Relief and Insurance	...
Net charged to State Railways—Construction	{ India . . Rx.	676,725
	{ England . . £	1,109,027
ADD—Exchange on charges in England	Rx.	466,024
	GRAND TOTAL STATE RAILWAYS—CONSTRUCTION Rx.	2,251,776

—CONSTRUCTION—for the Year ended 31st March 1888.

TOTAL EXPENDITURE UP TO 31ST MARCH 1888.						
Construction.	Establishment.	Stock and Advances.	Exchange on Expenditure in England.	Less Receipts on Capital Account.	NET TOTAL.	REMARKS.*
Rx.	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx*	
1,721,472	26,109	1,390,515	...	*984,801*	2,153,295	*See* Combined Account No 70A.
131,057	...				131,057*	* Represents amount contributed by the State for Construction £ 125,000 and Survey Charges £6,057
7,812,111	563,556	519,196	372,686	*14,624*	9,252,925	
1,147,876	135,404	..	17,410	*4,095*	1,296,595	
837,474	59,058		25,205	*762*	920,975	
2,596	...	14,990	..	*159*	17,427	
...	...	46,866	...	...	46,866	
64,226	3,916	949	..	*8*	69,083	
65,444	9,081	9	...	...	74,534	
...		...	..	...		
625,802	61,284	4,544	20,296	*776*	711,220	
59,768	6,625	7,822	6	*5*	74,216	
7,473	...	...	42	*1*	7,514	
433,237	24,740	15,791	11,990	*77*	485,681	
...	...	...	...	..	..	
2,501,053	204,130	76,059	125,061	*14,768*	2,801,535	
952,861	81,085	248,876	...	*323*	1,282,499	
1,653,633	137,025	204,578	22,446	*95,282*	1,922,400	*See* Combined Account No. 70B.
32,503	3,000	1,321	1,180	*3,628*	34,382	
1,966,912	219,457	...	86,295	*11,074*	2,261,590	
1,423,313	97,222	...	68,848	*606*	1,588,687	
386,690	24,112	..	15,810	*137*	426,475	
27,639	2,568	...	...	*23*	30,184	
587,110	35,158		30,653	*985*	651,936	
359,918	23,695	34,506	9,621	*8,209*	419,531	
662,710	51,868	79,317	28,359	*15,478*	806,776	
93,689	829	1,710	...	...	96,228	
64,466	5,836		12	*12*	70,302	
1,032,742	61,343	23,940	36,548	*6,222*	1,148,351	
138,997	9,137		4,207	*377*	151,964	
339,066	17,178	14,934	8	*184*	371,002	
67,337	2,168	7,742	...	..	77,247	
211,367	51,465		5,819	..	268,651	
15,769,699	1,343,854	1,169,046	573,970	*556,305*	18,300,264	*See* Combined Account No. 70C.
1,813	790	6,602	...	...	9,211	
541,566	16,753	6,155	2,777	*7,522*	559,729	
1,106,359	73,612	..	80,939	*947*	1,259,963	
203,676	1,178	970	10,170	*1,058*	214,942	
1,792,427	62,624	36,192	121,166	*78,264*	1,934,145	
475,131	24,536	18,626	5,956	*375*	523,874	
387,134	15,587	..		...	402,721	
227,809	20,049	4,648	852	*53*	253,305	
3,595,191	192,332	109,760	224,872	*33,456*	4,088,699	
42,496	3,133	..	...	...	45,629	
146,271	8,115	35,147		*4*	189,529	
...	394	352,395	40,884	*16,542*	377,131	
951,008	77,344	2,065	65,699	*1,572*	1,095,444	
34,178	7,147	13,262	20,151	*22,031*	52,707	
518,917	58,229	26,096	24,236	*902*	626,576	
17,029	..	11		*12*	17,028	
1,135,701	148,821	322,935	49,109	*2,001*	1,654,565	
3,621	..	...	...	..	3,621	
14,899	..	—8	..	*1*	14,890	
24,543	...	—38	...	*1*	24,504	
72,182	3,771	9,677		...	85,630	
52,473,092	3,975,324	4,807,206	2,103,295	*1,883,682*	61,475,235	
					38,79,245	
					2,933,979	
					35,432,184	
					14,155,151	
					3,074,673	
					52,662,008	

N.—Exp. not charged to Revenue

No. 70A.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY.

	During the year 1887-88.	To end of previous year.	TOTAL.
EAST INDIAN RAILWAY.			
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE—			
East Indian Railway Debenture and Debenture Stock . . . . . . £	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity . . . . £	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of the East Indian Railway Annuity . . . . Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock . . . . £	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock . . . . . . £	...	223,630	223,630
	...	12,043,440	12,043,440
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE—			
Overdrawn Capital to 31st December 1879 . . . . Rx.	...	264,527	264,527
Capital Account: Preliminary Expenses . . . . "	...	529	529
Land . . . . "	6,758	26,724	33,482
Construction of Line . . . . "	8,948	285,178	294,126
Ballast and Permanent-way . . . . "	175,110	171,392	346,502
Stations and Buildings . . . . "	66,592	312,319	378,911
Plant . . . . "	6,978	45,627	52,605
Rolling-Stock . . . . "	*—1,416*	453,171	451,755
Establishment . . . . "	1,248	24,861	26,109
New Minor Works . . . . "	712	2,265	2,977
Payment to Shareholders on account of Collieries . . . . "	...	30,515	30,515
Kurhurballee Colliery . . . . "	3,344	11,851	15,195
Serampore Colliery . . . . "			
Electric Telegraph . . . . "	...	806	806
Capital Advance and Store Advance Accounts . . . . "	*—687*	1,345,263	1,344,576
Unfinished Construction Works . . . . "	*—191,507*	41,049	*—150,458*
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE .	76,080	15,059,517	15,135,597
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, viz.,—			
(1) Cash Deposits, &c., made over to the new undertaking . . . . Rx	...	*82,217*	*82,217*
(2) Stores made over to the new undertaking . . . . "	...	*766,534*	*766,534*
(3) Sale-proceeds of surplus stores . . . . "	*6,862*	*70,894*	*77,756*
" " from dismantled buildings . . . . "	*10,931*	*1,424*	*12,355*
Total Deductions .	*17,793*	*921,069*	*938,862*
CAPITAL OUTLAY . Rx.	58,287	14,138,448	14,196,735
Deduct—CHARGED IN ENGLAND . . . . £	...	*12,032,765*	*12,032,765*
NET OUTLAY IN INDIA . Rx	58,287	2,105,683	2,163,970

No. 70B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY.

	During the year 1887-88.	To end of previous year.	TOTAL.
EASTERN BENGAL RAILWAY.			
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE—			
Eastern Bengal Railway Debenture and Debenture Stock taken over . . £	...	811,616	811,616
Debenture discharged in anticipation of purchase . . . . £	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock . . . . £	...	608,060	608,060
India 3 per cent. stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock . . . . £	...	108	108
	..	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE—			
Overdrawn Capital to 30th June 1884 . . . . Rx.	...	42,448	42,448
Capital Account: Preliminary Expenses . . . . "	198	12,751	12,949
Land . . . . "	38,487	145,959	184,446
Construction of Line . . . . "	32,440	254,852	287,292
Ballast and Permanent-way . . . . "	22,884	514,200	537,084
Stations and Buildings . . . . "	43,837	222,045	265,882
Plant . . . . "	726	22,102	22,828
Rolling-Stock . . . . "	37,222	212,358	249,580
Establishment . . . . "	2,551	134,474	137,025
Steam Ferries . . . . "	11,733	39,391	51,124
Suspense Account . . . . "	43,308	185,376	228,684
Loss by Exchange . . . . "	...	22,446	22,446
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE .	233,386	3,378,186	3,611,572
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—			
(1) Value of Stores made over to the new undertaking . . . . . Rx.	...	*72,788*	*72,788*
(2) Depreciation on Flotilla Account . . . . "	...	*24,006*	*24,006*
(3) Other Capital Receipts . . . . "	*148*	*22,446*	*22,594*
Total Deductions .	*148*	*119,240*	*119,388*
CAPITAL OUTLAY . Rx	233,238	3,258,946	3,492,184
Deduct—CHARGED IN ENGLAND . . . . £	*63,840*	*2,243,471*	*2,307,311*
NET OUTLAY IN INDIA . Rx.	169,398	1,015,475	1,184,873

No. 70C.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY.

	During the year 1887-88	To end of previous year.	TOTAL.
SIND, PUNJAB AND DELHI RAILWAY.			
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE—			
India 3½ per cent. Stock issued in redemption of portion of the Sind, Punjab and Delhi Railway Annuity . . . £	...	4,911,621	4,911,621
£	...	4,911,621	4,911,621
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE—			
Overdrawn Capital to 31st December 1885 . . . Rx.	...	287,047	287,047
Capital Account: Preliminary Expenses . . . „	19	243,762	243,781
Land . . . „	1,345	136,171	137,516
Construction of Line . . . „	256,339	5,826,358	6,082,697
Ballast and Permanent-way . . . „	23,519	4,444,674	4,468,193
Stations and Buildings . . . „	28,414	1,361,776	1,390,190
Plant . . . „	14,028	598,465	612,493
Steam Ferries . . . „	*—600*	50,067	49,467
Rolling Stock . . . „	211,415	2,286,900	2,498,315
Establishment . . . „	9,487	1,334,367	1,343,854
Loss by Exchange . . . „	...	573,970	573,970
Capital Advance and Store Advance Accounts . . . „	272,641	896,405	1,169,046
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE . Rx.	816,607	22,951,583	23,768,190
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz* :—			
(1) Cash Deposits, &c., made over to the new undertaking . . . Rx.	...	...	...
(2) Stores made over to the new undertaking . . . „	...	*483,665*	*483,665*
(3) Other receipts on Capital Account . . . „	*9,830*	*62,810*	*72,640*
Total Deductions . „	*9,830*	*546,475*	*556,305*
CAPITAL OUTLAY . Rx	806,777	22,405,108	23,211,885
Deduct—CHARGED IN ENGLAND . . . £	*552,877*	*8,624,775*	*9,177,652*
NET OUTLAY IN INDIA . Rx.	253,900	13,780,333	14,034,233

NOTE.—The following lines comprise the North-Western System :—

	Rx.
Punjab Northern, Northern and Southern Sections, to close of 1884-85	7,635,235
Sind-Peshin, Southern Section do.	1,413,143
Indus Valley State Railway do.	7,591,163
Ferozepore Tramway	13,372
Sind, Punjab and Delhi Railway :—	
Overdrawn Capital	287,047
Redemption of Annuities	4,911,621
Combined outlay of the North-Western System, for 1885-86 and 1886-87	1,360,304
TOTAL CAPITAL OUTLAY IN ENGLAND AND INDIA . Rx.	23,211,885

No. 71.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION WORKS—CONSTRUCTION—for the Year ended 31st March 1888.

Names of Irrigation works and canals.	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31ST MARCH 1888.						
					DEDUCT										
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same Account.	TOTAL.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Exchange on Expenditure in England.	Less Receipts on Capital Account.	NET TOTAL.
IRRIGATION AND NAVIGATION WORKS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
BENGAL.															
Orissa Project	34,683	6,656	1,747	–	124	2,352	2,476	40,610	1,641,483	419,729	198,651	12,522	26,803	7,804	2,291,384
Midnapore Series	17	7	—305	439	23	...	23	135	534,267	192,236	89,392	4,036	9,480	3,076	826,335
Tidal Canal	...	...	...	...	...	...	...	...	126,624	44,979	5,758	...	2,279	91	179,549
Soane Canal	8,773	1,938	80	3,343	317	...	317	13,817	1,806,331	506,123	209,108	17,557	5,224	30,719	2,513,624
TOTAL BENGAL . Rx.	43,473	8,601	1,522	3,782	464	2,352	2,816	54,562	4,108,705	1,163,067	502,909	34,115	43,786	41,690	5,810,892
N.-W. PROVINCES.															
Ganges Canal	5,001	1,132	—6	2,720	2	...	2	8,845	2,261,488	368,646	24,463	16,454	9	15,339	2,655,721
Lower Ganges Canal	91,153	20,834	24,281	187	13	...	13	136,442	2,272,441	445,489	186,402	40,494	962	18,886	2,926,902
Agra Canal	3,253	759	100	712	...	...	...	4,824	656,454	145,033	33,653	7,212	99	4,788	837,663
Eastern Jumna Canal	1,989	414	...	...	...	670	670	1,733	241,342	46,269	2,439	4,632	...	47	294,635
TOTAL N.-W. PROVINCES . Rx.	101,396	23,139	24,375	3,619	15	670	685	151,844	5,431,725	1,005,437	246,957	68,792	1,070	39,060	6,714,921
PUNJAB.															
Western Jumna Canal	22,822	5,365	54	...	...	367	367	27,874	796,335	221,383	12,218	4,983	...	1,001	1,033,918
Bari Doab Canal	1,560	266	4	...	...	120	120	1,710	1,227,588	275,074	48,108	3,340	...	1,648	1,552,462
Sirhind Canal	105,831	25,329	—8,167	...	17	9,147	9,164	113,829	2,435,371	740,649	350,637	18,928	274	17,611	3,528,248
Chenab Canal	66,448	11,325	1,325	...	48	1,744	1,792	77,306	200,473	41,401	4,597	4,039	...	304	250,206
Lower Sohag and Para Canal	5,299	1,257	1	...	...	36	36	6,521	45,316	14,082	678	599	...	7	60,668
Sidhnai Canal	300	1,291	43	...	...	391	391	1,243	51,318	16,945	2,190	579	...	20	71,012
	202,260	44,833	—6,740	...	65	11,805	11,870	228,483	4,756,401	1,309,534	418,428	32,468	274	20,591	6,496,514
Less—Outlay from Contribution by Native States on Sirhind Canal and from Ordinary Revenue on Lower Sohag and Para, and Sidhnai Canals.	26,685	10,293	—2,710	...	5	1,748	1,753	(a)32,515	894,272	311,735	118,956	4,101	...	6,513	1,322,551
TOTAL PUNJAB . Rx.	175,575	34,540	—4,030	...	60	10,057	10,117	195,968	3,862,129	997,799	299,472	28,367	274	14,078	5,173,963
Carried over . Rx.	320,444	66,280	21,867	7,401	539	13,079	13,618	402,374	13,402,559	3,166,303	1,049,338	131,274	45,130	94,828	17,699,776

(a) Consists of the following expenditure:—

Sirhind Canal Contribution	Outlay Rx.	38,761.
Sidhnai „ Ordinary	„ „	—6,073.
Lower Sohag and Para Ordinary „	„	—173.

N.—Exp. not charged to Revenue.

No. 71.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION WORKS—CONSTRUCTION—for the Year ended 31st March 1888—*contd.*

IRRIGATION AND NAVIGATION WORKS—*continued.*	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31ST MARCH 1888.						
					DEDUCT										
	Works.	Establishment.	Tools and Plant	Stock and Advances	Receipts on Capital Account	Stores and Advances paid for in previous years, and charged to Works in current year in excess of payments on the same Account	TOTAL.	NET TOTAL.	Works.	Establishment.	Tools and Plant	Stock and Advances.	Exchange on Expenditure in England	Less Receipts on Capital Account.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	320,444	66,280	21,867	7,401	*539*	*13,079*	*13,618*	402,374	13,402,559	3,166,303	1,049,338	131,274	45,130	*94,828*	17,699,776
MADRAS.															
Periyar Project	19,264	2,424	5,411	...	...	...	...	27,099	19,264	2,424	5,411	...	...	...	27,099
Godávári Delta System	13,328	3,011	3,154	...	...	*71*	*71*	19,422	786,019	192,795	87,250	82	498	*87*	1,066,557
Kistna Delta System	33,212	7,444	650	...	...	...	...	41,306	592,236	144,454	44,372	14	977	*651*	781,402
Penner Anicut System	4,908	1,124	...	...	...	...	...	6,032	123,152	30,520	2,786	...	...	*1*	156,457
Cauvery Delta System	682	156	*—357*	...	*32*	...	*32*	449	130,937	30,779	3,942	...	125	*67*	165,716
Srivaikuntham System	1,111	256	...	...	*4*	...	*4*	1,363	104,424	28,872	1,052	...	...	*28*	134,320
Sangam System	11,330	2,051	*—398*	...	*—92*	...	*—92*	13,075	227,400	45,092	12,564	...	17	*165*	284,908
Kurnool Canal	...	...	...	...	*1,066*	...	*1,066*	*—1,066*	1,778,214	...	...	...	408,091	*21,826*	2,164,479
Barur Tank Project	3,287	756	...	...	...	...	...	4,043	24,376	5,668	688	...	...	*1*	30,731
TOTAL MADRAS . Rx.	87,122	17,222	8,460	...	*1,010*	*71*	*1,081*	111,723	3,786,022	480,604	158,065	96	409,708	*22,826*	4,811,669
BOMBAY.															
Dekkan.															
Hathmati Canal	...	...	...	...	...	...	...	...	38,364	9,952	906	...	...	*129*	49,093
Pravara River Works—Lakh Canal	40	8	...	...	...	...	...	48	26,087	6,714	1,931	...	...	*20*	34,712
Kádvá River Works	1,574	324	...	...	...	...	...	1,898	50,332	12,949	1,601	...	...	*14*	64,868
Lower Panjhra River Works	264	50	...	...	...	...	...	314	34,871	6,970	323	...	...	*4*	42,160
Mutha Storage Lake and Canal	4,337	2,294	150	...	...	...	...	6,781	498,136	89,759	11,126	...	...	*1,217*	597,804
Krishna Canal	129	101	—2	...	...	...	...	228	65,137	13,712	168	...	...	...	79,017
Ekruk Tank	...	...	...	...	...	...	...	...	100,709	21,251	971	...	...	*119*	122,812
	6,344	2,777	148	...	...	...	...	9,269	813,636	161,307	[illegible]	...	...	[illegible]	[illegible]

Sindh.															
Unherwa Canal	850	173	...	...	...	...	...	1,023	27,910	5,205	48	...	...	...	33,163
Eastern Nara Works	7,842	3,483	50	...	...	...	...	11,375	389,270	96,693	4,115	...	...	*18*	490,060
Begari Canal	506	103	...	...	...	...	...	609	139,106	22,999	467	...	...	*2*	162,561
Desert Canal	4,750	966	...	...	...	...	...	5,716	94,937	21,317	1,428	...	...	*4*	117,678
	13,948	4,725	50	...	...	...	...	18,723	651,223	146,205	6,058	...	...	*24*	803,462
TOTAL BOMBAY . Rx.	20,292	7,502	198	...	...	...	...	27,992	1,461,859	307,512	23,084	..	.	*1,527*	1,793,928
Add—Outlay in England to be brought to account	...	...	...	...	.	...	...	...	...	...	...	89	5	...	94
TOTAL CONSTRUCTION . Rx	427,858	91,004	30,525	7,401	*1,549*	*13,150*	*14,699*	542,089	18,653,440	3,954,419	1,230,487	131,459	454,843	*119,181*	24,305,467
Deduct—Amount spent on construction from Ordinary Revenues on Works in Bombay	*6,215*	*2,676*	*150*	...	...	...	...	*9,041*							*5,427,787*
TOTAL	421,643	88,328	30,375	7,401	*1,549*	*13,150*	*14,699*	533,048	...	...	...	...	...	...	18,877,680
TOTAL OUTLAY FOR IRRIGATION WORKS NOT CHARGED AGAINST REVENUE. India . Rx.								523,222							15,405,206
England £								6,919							3,011,806
Exchange Rx.								2,907							460,668

No. 72.—ABSTRACT ACCOUNT of EXPENDITURE—CAPITAL CHARGE involved in REDEMPTION of LIABILITIES, for the Year ended 31st March 1888.

	During the year 1887-88.	To the end of previous year.	TOTAL.
EAST INDIAN RAILWAY.			
East Indian Railway Debenture and Debenture Stock . £	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity £	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of the East Indian Railway Annuity Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock . £	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock . £	...	223,630	223,630
Total E. I. R.—Carried over	...	12,043,440	12,043,440

	During the year 1887-88.	To the end of previous year.	TOTAL.
Brought forward	...	12,043,440	12,043,440
EASTERN BENGAL RAILWAY.			
Eastern Bengal Railway Debenture and Debenture Stock taken over . £	...	811,616	811,616
Debenture discharged in anticipation of purchase £	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock . £	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock . £	...	108	108
Total E. B. R.	...	1,569,784	1,569,784
SIND, PUNJAB AND DELHI RAILWAY.			
India 3½ per cent. Stock issued in redemption of Sind, Punjab and Delhi Railway Annuities £	...	4,911,621	4,911,621
GRAND TOTAL	...	18,524,845	18,524,845

N.—Exp. not charged to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS (Excluding

INDIA GENERAL

PARTICULARS.	Buildings and Roads. Inspector General of Military Works.	Buildings and Roads. Simla Imperial Circle.	Buildings and Roads. Central India.	Buildings and Roads. Coorg.	Buildings and Roads. Hyderabad.	Buildings and Roads. Port Blair.	Biluchistan Agency. Buildings and Roads.	Biluchistan Agency. Irrigation.	Biluchistan Agency. TOTAL.	No. of Items.
DIRECTION.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Chief Engineer and Secretariat.										
Inspector General and Assistant	13,488	...	...	...	...	...	...	...	...	1
Chief Engineer and Assistants	...	...	...	...	...	...	...	...	...	2
Upper Subordinates	...	...	...	...	...	...	...	...	...	3
Office Establishment	5,974	...	...	...	...	...	...	...	...	4
Travelling allowances	1,142	...	...	...	...	...	...	...	...	5
Contingencies	1,916	...	...	...	...	...	...	...	...	6
Local allowances	...	...	...	...	...	...	...	...	...	7
TOTAL . Rx.	22,520	...	—	...	...	...	...	...	...	8
Superintending Engineers.										
Superintending Engineers and Assistants	11,658	1,427	2,766	...	771*	...	1,808	...	1,808	9
Upper Subordinates	...	...	...			...	...	...	...	10
Office Establishment	4,221	764	1,482	378	...	...	(a)928	...	928	11
Travelling allowances	1,235	72	178	..	44	...	355	...	355	12
Contingencies	1,281	99	343	...	40	...	340	...	340	13
Local allowances	644	...	...	...	...	...	88	...	88	14
TOTAL . Rx.	19,039	2,362	4,769	378	855	...	3,519	...	3,519	15
TOTAL DIRECTION . Rx.	41,559	2,362	4,769	378	855	...	3,519	...	3,519	16
CONSTRUCTION.										
Engineer Establishment, consisting of Executive and Assistant Engineers	43,521	2,009	6,861	999	1,355	...	5,918	1,352	7,270	17
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	19,735	1,684	4,662	660	1,047	1,320	2,398	...	2,398	18
Lower Subordinates, consisting of Sub-Overseers and Sub-Surveyors	7,447	650	2,027	240	189	...	3,702	...	3,702	19
Petty Establishment	5,142	150	1,480	807	150	...	1,602	...	1,602	20
Office ditto	11,279	1,145	1,878	...	685	...	2,005	...	2,005	21
Medical ditto	20	...	...	...	...	...	...	...	...	22
Local allowances	2,954	...	...	...	...	...	...	259	259	23
Travelling allowances	9,970	517	3,238	640	372	...	2,668	370	3,038	24
Contingencies	4,748	231	568	144	125	...	499	44	543	25
Special allowances	167	...	...	—	...	...	1,298	...	1,298	26
Accountants	5,646	367	920	...	216	...	563	122	685	27
TOTAL CONSTRUCTION . Rx.	110,629	6,753	21,634	3,490	4,139	1,320	20,653	2,147	22,800	28
ACCOUNTS.										
Examiners, and Deputy and Assistant Examiners	2,965	...	1,147	...	465*	...	...	...	...	29
Accountants	3,028	...	782	...	...	...	...	...	...	30
Clerks and office servants	2,684	...	407	350	...	...	...	...	...	31
Travelling allowances	459	...	110	...	17	...	...	...	...	32
Contingencies	472	...	137	...	20	...	...	...	...	33
Local allowances		...	—	...	...	...	...	...	...	34
TOTAL ACCOUNTS . Rx.	10,508	...	2,583	350	502	...	...	...	...	35
COLLECTION OF REVENUE	...	...	...	...	...	...	...	...	...	36
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS, AND PLANTATIONS	...	...	...	...	...	...	...	...	...	37
SPECIAL ESTABLISHMENT FOR SURVEYS	...	...	...	...	...	...	...	...	...	38
BARRACK DEPARTMENT	...	...	...	...	...	..	...	...	...	39
TOTAL AMOUNT AUDITED . Rx.	162,696	9,115	28,986	4,218	5,496	1,320	24,172	2,147	26,319	40
Add—Charges of other departments and of previous year disbursed during the year	425	325	2	67	3	...	5,091	2,778	7,869	41
TOTAL . Rx	163,121	9,440	28,988	4,285	5,499	1,320	29,263	4,925	34,188	42
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	*37,421*	*35*	*3,423*	*5*	*885*	...	...	*413**	*413*	43
GRAND TOTAL . Rx.	125,700	9,405	25,565	4,280	4,614	1,320	29,263	4,512	33,775	44

* Includes Office Establishment. (a) Includes Petty Establishment.

of the PUBLIC WORKS DEPARTMENT, for the Year ended 31st March 1888.

Railways.)

No. of Items.	AND POLITICAL. — RAJPUTANA. Buildings and Roads.	RAJPUTANA. Irrigation.	RAJPUTANA. TOTAL.	TOTAL. Buildings and Roads.	TOTAL. Irrigation.	TOTAL. TOTAL.	CENTRAL PROVINCES. Buildings and Roads.	BURMA. LOWER. Buildings and Roads and Irrigation.	BURMA. UPPER. Buildings and Roads.	BURMA. UPPER. Irrigation.	BURMA. UPPER. TOTAL.	ASSAM. Buildings and Roads	CARRIED FORWARD. Buildings and Roads.	CARRIED FORWARD. Irrigation.	CARRIED FORWARD. TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	13,488	...	13,488	...	...	...	...	...	...	13,488	...	13,488
2	...	...	...	...	...	...	4,786	2,535	...	...	...	...	7,321	...	7,321
3	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...
4	...	...	...	5,974	...	5,974	2,337	2,658	...	...	...	...	10,969	...	10,969
5	...	...	...	1,142	...	1,142	393	88	...	...	...	...	1,623	...	1,623
6	...	...	...	1,916	...	1,916	545	392	...	...	...	...	2,853	...	2,853
7	...	...	..	...	...	...	...	60	...	...	...	...	60	..	60
8	...	...	...	22,520	..	22,520	8,061	5,733	...	...	...	...	36,314	...	36,314
9	1,822	...	1,822	20,252	...	20,252	...	1,589	3,722	...	3,722	3,293	28,856	...	28,856
10	...	...	...	..	...	..	...	...	...	...	...	...	...	...	...
11	678	...	678	8,451	...	8,451	...	8	1,437	...	1,437	1,331	11,227	...	11,227
12	231	...	231	2,115	...	2,115	...	193	306	...	306	227	2,841	...	2,841
13	252	...	252	2,355	...	2,355	...	...	431	...	431	249	3,035	...	3,035
14	...	...	...	732	...	732	...	38	...	...	..	422	1,192	...	1,192
15	2,983	...	2,983	33,905	...	33,905	..	1,828	5,896	...	5,896	5,522	47,151	...	47,151
16	2,983	...	2,983	56,425	...	56,425	8,061	7,561	5,896	...	5,896	5,522	83,465	...	83,465
17	5,801	...	5,801	66,464	1,352	67,816	9,005	11,786	15,171	718	15,889	10,963	113,389	2,070	115,459
18	436	...	436	31,942	...	31,942	3,689	10,194	7,660	266	7,926	6,034	59,519	266	59,785
19	858	...	858	15,113	...	15,113	2,019	2,790	3,092	2	3,094	1,525	24,539	2	24,541
20	323	...	323	9,654	...	9,654	336	1,550	377	66	443	1,065	12,982	66	13,048
21	1,072	...	1,072	18,064	...	18,064	2,656	3,915	2,981	12	2,993	4,268	31,884	12	31,896
22	...	...	...	20	..	20	...	55	...	...	...	...	75	...	75
23	...	...	.	2,954	259	3,213	...	5,087	3,865	56	3,921	3,742	15,648	315	15,963
24	847	...	847	18,252	370	18,622	3,575	6,807	5,159	256	5,415	4,304	38,097	626	38,723
25	344	...	344	6,659	44	6,703	878	1,088	913	...	913	1,091	10,629	44	10,673
26	...	...	...	1,465	...	1,465	...	...	...	...	...	...	1,465	...	1,465
27	359	...	359	8,071	122	8,193	1,120	1,909	1,426	...	1,426	916	13,442	122	13,564
28	10,040	...	10,040	178,658	2,147	180,805	23,278	45,181	40,644	1,376	42,020	33,908	321,669	3,523	325,192
29	960	...	960	5,537	...	5,537	1,531	2,376	...	...	...	1,427	10,871	...	10,871
30	442	...	442	5,152	...	5,152	476	2,370	...	...	...	950	8,948	...	8,948
31	303	...	303	3,744	...	3,744	979	1,647	...	...	...	785	7,155	...	7,155
32	54	...	54	640	...	640	154	433	...	...	...	190	1,417	...	1,417
33	138	...	138	767	...	767	264	304	...	...	...	209	1,604	...	1,604
34	...	...	...	...	...	...	...	735	...	...	...	533	1,268	...	1,268
35	1,897	...	1,897	15,840	...	15,840	3,404	7,925	...	...	...	4,094	31,263	...	31,263
36	...	87	87	...	87	87	...	564	...	...	...	...	564	87	651
37	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
39	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
40	14,920	87	15,007	250,923	2,234	253,157	34,743	61,231	46,540	1,376	47,916	43,524	436,961	3,610	440,571
41	151	1,435	1,586	6,064	4,213	10,277	178	7,187	5,120	527	5,647	...	18,549	4,740	23,289
42	15,071	1,522	16,593	256,987	6,447	263,434	34,921	68,418	51,660	1,903	53,563	43,524	455,510	8,350	463,860
43	*1,649*	...	*1,649*	*43,418*	*413*	*43,831*	*56*	*14,357*	*638*	...	*638*	*1,323*	*59,792*	*413*	*60,205*
44	13,422	1,522	14,944	213,569	6,034	219,603	34,865	54,061	51,022	1,903	52,925	42,201	395,718	7,937	403,655

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS of the

(Excluding

PARTICULARS.	Brought forward. Buildings and Roads.	Brought forward. Irrigation.	Brought forward. Total.	Bengal. Buildings and Roads	Bengal. Irrigation.	Bengal. Total.	North-Western Provinces and Oudh. Buildings and Roads.	North-Western Provinces and Oudh. Irrigation.	North-Western Provinces and Oudh. Total.	No. of Items.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
DIRECTION.										
Chief Engineer and Secretariat.										
Inspector General and Assistant	13,488	...	13,488	...	...	..	...	...	...	1
Chief Engineer and Assistants	7,321	...	7,321	8,494	...	8,494	5,676	4,479	10,155	2
Upper and Lower Subordinates and Petty Establishment	...	...	...	...	...	...	...	...	...	3
Office Establishment	10,969	...	10,969	10,074	...	10,074	3,915	2,851	6,766	4
Travelling allowances	1,623		1,623	515	...	515	995	655	1,650	5
Contingencies	2,853	...	2,853	871	...	871	722	894	1,616	6
Presidency and local allowances	60	...	60	332	...	332	...	...	...	7
Presidency house-rent	...	...	..	201	...	201	...	..	...	8
TOTAL . Rx.	36,314		36,314	20,487	...	20,487	11,308	8,879	20,187	9
Superintending Engineers.										
Superintending Engineers and Assistants	28,856	...	28,856	6,578	5,983	12,561	6,307	4,986	11,293	10
Upper and Lower Subordinates	...	...	..	..	.	..	..	..	...	11
Office and Petty Establishments	11,227	.	11,227	4,304	2,694	6,998	2,054	2,445	4,499	12
Travelling allowances	2,841	...	2,841	575	378	953	744	729	1,473	13
Contingencies	3,035	...	3,035	324	433	757	288	623	911	14
Local allowances	1,192	..	1,192	153	47	200	...	...	...	15
Presidency house-rent	..	...	...	297	98	395	...	...	...	16
TOTAL . Rx.	47,151	...	47,'51	12,231	9,633	21,864	9,393	8,783	18,176	17
TOTAL DIRECTION . Rx.	83,465	...	83,465	32,718	9,633	42,351	20,701	17,662	38,363	18
CONSTRUCTION										
Engineer Establishment, consisting of Executive and Assistant Engineers	113,389	2,070	115,159	18,230	25,626	43,856	42,269	34 646	76,915	19
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	59,519	266	59,785	12,297	14,279	26,576	6,064	7,684	13,748	20
Lower Subordinates	24,539	2	24,541	1,954	6,577	8,531	4,593	7,438	12,031	21
Petty Establishment	12,982	66	13,048	1,239	3,229	4,468	1,991	7,018	9,009	22
Office ditto	31,884	12	31,896	4,048	11,291	15,339	11,782	8,619	20,401	23
Medical ditto	75	...	75	768	955	1,723	...	938	938	24
Presidency and local allowances	15,648	315	15,963	626	350	976	...	...	...	25
Travelling allowances	38,097	626	38,723	6,442	9,690	16,132	14,875	10,903	25,778	26
Presidency house-rent	...	...	..	271	207	478	...	...	...	27
Contingencies	10,629	44	10,673	1,801	2,097	3,898	2,374	3,062	5,436	28
Special charges and allowances	1,465	...	1,465	...	..	...	..	...	...	29
Boat-bridges and Ferries	...	...	...	...	...	...	...	...	...	30
Contribution to canal establishment in Ferozepore District	...	...	...	...	...	...	...	...	...	31
Accountants	13,442	122	13,564	1,782		1,782	...	2,895	2,895	32
TOTAL CONSTRUCTION . Rx.	321,669	3,523	325,192	49,458	74,301	123,759	83,948	83,203	167,151	33
ACCOUNTS.										
Examiners, and Deputy and Assistant Examiners	10,871	...	10,871	3,290	...	3,290	3,107	1,324	4,431	34
Accountants	8,948	...	8,948	4,060	...	4,060	1,868	1,585	3,453	35
Clerks and office servants	7,155	...	7,155	3,437	...	3,437	2,751	1,890	4,641	36
Travelling allowances	1,417	...	1 417	472	...	472	187	119	306	37
Contingencies	1,604	...	1,604	231	...	231	214	138	352	38
Local allowances	1,268	...	1,268	514	...	514	...	...	...	39
Presidency house-rent	...	..	...	413	...	413		..	...	40
TOTAL ACCOUNTS . Rx	31,263	...	31,263	12,417	...	12,417	8,127	5,056	13,183	41
INSPECTORS OF LOCAL WORKS	..	..	...	9,007	.	9,007	...	.	...	42
COLLECTION OF REVENUE	564	87	651	..	19,834	19,834	..	33,517	33,517	43
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS AND PLANTATIONS	...	—	...	...	10,603	10,603	190	3 264	3,454	44
SPECIAL ESTABLISHMENT FOR SURVEYS	...	..	...	..	440	440	...	...	...	45
BARRACK DEPARTMENT	...	...	..	...	...	...	..	...	...	46
THOMASON COLLEGE AND ROORKEE WORK-SHOPS	..	...	...	..	...	...	18,638	...	18,638	47
TOTAL AMOUNT AUDITED . Rx	436,961	3,610	440,571	103,600	114,811	218,411	131,604	142,702	274,306	48
Add—Charges of other departments and of previous year disbursed during the year	18,549	4,740	23,289	15,736	13,139*	28,875	412	(a) 661	1,073	49
TOTAL . Rx	455,510	8,350	463,860	119,336	127,950	247,286	132,016	143,363	275,379	50
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	*59,792*	*413*	*60,205*	*34,096*	*17,638*	*51,734*	*1,457*	*105*	*1,562*	51
GRAND TOTAL . Rx	395,718	7,937	403,655	85,240	110,312	195,552	130,559	143,258	273,817	52

* Includes Rx 192 collection of charges in Civil Department.
(a) Charges in Civil Department for collection of owner's rates.

PUBLIC WORKS DEPARTMENT, for the Year ended 31st March 1888—*continued.*

Railways.)

No. of Items.	Punjab.			Madras.	Bombay.			Grand Total.		
	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	...	...	...	...	13,488	...	13,488
2	4,276	3,861	8,137	8,470	4,653	8,199	12,852	38,890	16,539	55,429
3	...	...	..	...	402	366	768	402	366	768
4	4,412	2,268	6,680	5,711	2,745	634	3,379	37,826	5,753	43,579
5	706	526	1,232	810	223	104	327	4,872	1,285	6,157
6	641	690	1,331	709	308	134	442	6,104	1,718	7,822
7	...	...	...	...	200	...	200	592	...	592
8	...	...	...	...	61	...	61	262	...	262
9	10,035	7,345	17,380	15,700	8,592	9,437	18,029	102,436	25,661	128,097
10	5,606	8,055	13,661	11,820	5,470	1,294	6,764	64,637	20,318	84,955
11	...	...	...	...	1,249	...	1,249	1,249	...	1,249
12	2,145	3,072	5,217	5,493	1,641	911	2,552	26,864	9,122	35,986
13	652	521	1,173	1,146	577	361	938	6,535	1,989	8,524
14	685	663	1,348	605	437	120	557	5,434	1,839	7,273
15	...	...	...	...	121	...	121	1,466	47	1,513
16	...	...	...	...	70	...	70	367	98	465
17	9,088	12,311	21,399	19,124	9,565	2,686	12,251	106,552	33,413	139,965
18	19,123	19,656	38,779	34,824	18,157	12,123	30,280	208,988	59,074	268,062
19	27,876	37,094	64,970	43,106	33,555	17,844	51,399	278,425	117,280	395,705
20	7,706	9,731	17,437	38,(95	28,544	9,434	37,978	152,825	41,394	194,219
21	6,957	8,336	15,293	1,376	6,096	3,780	9,876	45,515	26,133	71,648
22	1,937	7,090	9,027	41,581	2,(66	1,491	3,557	61,796	18,894	80,690
23	6,971	10,016	16,987	...	12,107	6,896	19,003	66,792	36,834	103,626
24	625	1,363	1,988	...	58	183	241	1,526	3,439	4,965
25	...	...	...	...	2,032	...	2,032	18,306	665	18,971
26	9,931	12,343	22,274	16,445	13,897	8,408	22,305	99,687	41,970	141,657
27	...	...	...	...	529	...	529	800	207	1,007
28	2,263	3,331	5,594	3,640	2,745	2,058	4,803	23,452	10,592	34,044
29	...	...	...	...	...	...	...	1,465	...	1,465
30	1,111	...	1,111	...	...	...	...	1,111	...	1,111
31	220	...	220	...	...	...	...	220	...	220
32	1,625	2,342	3,967	...	3,751	.	3,751	20,600	5,359	25,959
33	67,222	91,046	158,868	144,843	105,380	50,094	155,474	772,520	302,767	1,075,287
34	3,394	...	3,394	3,668	3,893	...	3,893	28,223	1,324	29,547
35	3,486	...	3,486	...	4,285	...	4,285	22,647	1,585	24,232
36	2,398	...	2,398	9,449	3,420	.1.	3,420	28,610	1,890	30,500
37	231	...	231	275	300	...	300	2,882	119	3,001
38	255	...	255	283	268	...	268	2,855	138	2,993
39	...	...	...	...	960	...	960	2,742	...	2,742
40	...	...	...	...	409	...	409	822	...	822
41	9,764	...	9,764	13,075	13,535	...	13,535	88,781	5,056	93,837
42	...	...	...	...	...	...	...	9,007	...	9,007
43	...	31,569	31,569	...	250	2,300	2,550	814	87,307	88,121
44	...	32	32	...	...	313	313	190	14,212	14,402
45	...	1,725	1,725	...	...	26	26	...	2,191	¿. 2,191
46	...	...	...	...	...	...	...	...	...	
47	...	...	...	...	...	...	...	18,638	...	18,638
48	96,109	144,628	240,737	193,342	137,322	64,856	202,178	1,098,938	470,607	1,569,545
49	316	8,476	8,792	9,440	6,263	3,158	9,421	50,716	30,174	80,890
50	96,425	153,104	249,529	202,782	143,585	68,014	211,599	1,149,654	500,781	1,650,435
51	*6,574*	*14,623*	*21,197*	*10,022*	*18,973*	*5,509*	*24,482*	*130,914*	*38,288*	*169,202*
52	89,851	138,481	228,332	192,760	124,612	62,505	187,117	1,018,740	462,493	1,481,233

N.—Exp. not charged to Revenue.

No. 74.—ABSTRACT ACCOUNT of CHARGES for ESTABLISHMENT with the PERCENTAGE it bears
for the Year ended
(Excluding

PARTICULARS.	Reference to Detailed Account. See also page 188.	INDIA— Inspector General of Military Works.	Simla Imperial Circle.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.	No. of Items.
WORKS AND REPAIRS.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
FAMINE RELIEF AND INSURANCE — Original Works	101	...	...	...	...	...	...	...	1
FAMINE RELIEF AND INSURANCE — Repairs	...	...	...	...	...	...	...	...	2
IRRIGATION. *(Imperial, Provincial, and Local.)*									
Minor Works and Navigation, Capital — Original Works	127	...	...	...	...	...	...	...	3
Minor Works and Navigation, Capital — Repairs	127	...	...	...	...	...	...	...	4
Ditto Revenue — Original Works	127	...	...	...	...	...	...	220	5
Ditto Revenue — Repairs	127	...	...	...	...	...	..	2,208	6
Minor Works and Navigation and Agricultural — Original Works	128 & 129	...	...	...	..	...	...	99	7
Minor Works and Navigation and Agricultural — Repairs	128 & 129	...	...	...	...	...	...	...	8
BUILDINGS AND ROADS.									
Imperial — Original Works	141	315,761	57,052	40,368	2,752	14,891	1,154	8,448	9
Imperial — Repairs	141	141,226	2,382	31,895	5,325	7,753	1,283	11,498	10
Provincial — Original Works	142	...	...	...	...	...	...	...	11
Provincial — Repairs	142	...	...	...	...	...	...	...	12
Incorporated Local — Original Works	143	...	...	...	1,075	...	...	95	13
Incorporated Local — Repairs	143	...	...	...	583	...	...	1,112	14
IRRIGATION. *(Imperial, Provincial, and Local.)*									
Major Works—Working Expenses. — Original Works	117	...	...	...	...	...	...	...	15
Major Works—Working Expenses. — Repairs	117	...	...	...	...	...	...	...	16
Capital Outlay on Irrigation Works. — Original Works	185 to 187	...	...	...	...	...	...	...	17
Capital Outlay on Irrigation Works. — Repairs	185 to 187	...	...	...	...	...	...	...	18
GRAND TOTAL, WORKS AND REPAIRS . Rx.		456,987	59,434	72,263	9,735	22,644	2,437	23,680	19
ESTABLISHMENT.									
FAMINE RELIEF AND INSURANCE Establishment	101	...	...	...	...	...	...	...	20
IRRIGATION. *(Imperial, Provincial, and Local.)*									
Minor Works and Navigation, Capital Establishment.	127	...	...	...	...	...	...	...	21
Minor Works and Navigation, Revenue Establishment.	127	...	...	...	...	...	...	1,466	22
Minor Works and Navigation and Agricultural Establishment.	128 & 129	...	...	...	...	..	...	56	23
BUILDINGS AND ROADS.									
Imperial . . . Establishment	141	125,700	9,405	25,565	3,865	4,614	1,320	13,299	24
Provincial . . . Ditto	142	...	...	...	...	...	...	...	25
Incorporated Local . Ditto	143	....	...	...	415	...	...	123	26
IRRIGATION. *(Imperial, Provincial, and Local.)*									
Major Works—Working Expenses, Establishment	117	...	...	...	...	...	...	...	27
Capital Outlay on Irrigation Works, Ditto	185 to 187	...	...	...	...	...	...	...	28
GRAND TOTAL, ESTABLISHMENT . Rx.		125,700	9,405	25,565	4,280	4,614	1,320	14,944	29
Deduct—Charges for Civil Engineering College and Roorkee Workshops.		...	...	...	...	...	...	...	30
NET TOTAL ESTABLISHMENT . Rx.		125,700	9,405	25,565	4,280	4,614	1,320	14,944	31
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS .		27·51	15·82	35·39	43·96	20·38	54·16	63·10	32

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS, 31st March 1888.
Railways.)

No. of Items.	GENERAL. Biluchistan Agency.	GENERAL. TOTAL.	Central Provinces.	BURMA. Upper.	BURMA. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	...	...	...	...	7,865	6,582	27,690	34,486	76,623
2	...	...	...	...	...	...	...	...	...	...	...	...
3	45,589	45,589	...	...	...	...	24,567	359	*—6,246*	20,502	9,156	93,927
4	...	...	...	...	...	...	...	...	...	...	...	...
5	...	220	...	...	...	...	148	1,547	12,852	1,540	11,864	28,171
6	...	2,208	...	...	...	...	17,640	4,032	22,986	15,746	95,699	158,311
7	...	99	...	3,530	18,258	...	6,193	2,728	2,702	37,159	7,825	78,494
8	...	...	...	7,077	9,228	...	56,767	878	134	117,460	4,178	195,722
9	63,511	503,937	4,649	583,487	6,459	7,955	36,859	18,135	160,445	14,343	46,617	1,382,886
10	9,565	210,927	6,651	6,299	14,053	5,602	15,957	5,030	9,702	30,172	55,386	359,779
11	...	...	39,723	...	27,361	8,244	109,003	81,742	69,081	102,473	179,792	617,419
12	...	...	51,271	...	51,208	12,688	116,208	123,365	119,039	27,340	129,495	630,614
13	...	1,170	14	...	17,161	56,847	1,114	67,199	33,144	13,451	34,216	224,316
14	...	1,695	...	...	5,431	30,333	12	112,023	53,098	2,371	40,238	245,201
15	...	...	...	...	...	...	553	24,128	12,454	10,141	149	47,425
16	...	...	...	...	...	...	79,854	90,488	73,592	49,034	22,573	315,541
17	...	...	...	...	...	...	43,473	101,396	175,575	87,122	14,077	421,643
18	...	...	...	...	...	...	...	...	...	...	...	...
19	118,665	765,845	102,368	600,393	149,159	121,669	508,348	640,915	745,140	556,544	685,751	4,876,072
20	...	...	...	...	...	...	...	1,559	1,506	3,395	7,424	13,884
21	4,512	4,512	...	...	...	...	6,245	78	...	6,383	4,097	21,315
22	...	1,466	...	...	...	...	11,614	8,424	28,908	4,775	33,443	88,630
23	...	56	...	1,903	6,786	...	23,328	813	1,935	47,932	2,940	85,693
24	29,263	213,031	1,990	51,022	4,825	3,054	12,282	5,177	36,706	9,873	24,044	362,004
25	...	...	32,874	...	37,333	34,952	72,956	70,902	43,691	58,311	91,392	442,411
26	...	538	1	...	5,117	4,195	2	54,480	9,454	5,547	9,176	88,510
27	...	...	...	...	...	...	60,524	109,245	71,592	39,322	9,775	290,458
28	...	...	...	...	...	...	8,601	23,139	34,540	17,222	4,826	88,328
29	33,775	219,603	34,865	52,925	54,061	42,201	195,552	273,817	228,332	192,760	187,117	1,481,233
30	...	...	...	...	...	...	...	*18,638*	...	...	...	*18,638*
31	33,775	219,603	34,865	52,925	54,061	42,201	195,552	255,179	228,332	192,760	187,117	1,462,595
32	28·46	28 67	34·08	8·81	36·24	34·68	38·47	39·81	30·64	34·63	27·28	30·00

N.—Exp. not charged to Revenue.

No. 74A.—DETAILED ACCOUNT of EXPENDITURE on TOOLS

(Excluding

PARTICULARS.	INDIA—GENERAL.											CENTRAL PROVINCES.	BURMA.						No. of Items.
						RAJPUTANA.			BILUCHISTAN AGENCY.				LOWER.			UPPER.			
	Simla Imperial Circle.	Inspector General of Military Works.	Central India.	Coorg.	Hyderabad.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
NEW SUPPLIES.																			
Surveying and mathematical instruments	6	302	...	8	...	6	..	6	24	...	24	82	—62	...	—62	660	...	660	1
Machinery, including navigation plant	188	1,944	1,619	...	187	...	...	...	52	...	52	1,794	...	...	...	...	...	...	2
Tools	128	995	79	142	...	69	...	69	225	...	225	197	...	...	...	5,882	...	5,882	3
Plant	...	.	..	1	...	..	..	...	...	...	...	...	351	...	351	...	...	...	4
Office furniture	16	260	130	7	...	...	...	..	40	...	40	47	75	...	75	374	...	374	5
Camp equipage	...	41	...	...	..	..	..	...	41	...	41	66	...	...	...	10	...	10	6
Live-stock	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7
Rolling-stock for railways or canals	...	...	...	...	...	...	..	..	...	.	...	...	...	...	...	...	...	...	8
Miscellaneous	...	14	...	...	...	...	14	14	...	1,318	1,318	...	...	2,034	2,034	...	...	...	9
TOTAL NEW SUPPLIES Rx.	338	3,556	1,828	158	187	75	14	89	382	1,318	1,700	2,186	364	2,034	2,398	6,926	...	6,926	10
Repairs and carriage	267	1,649	495	116	55	88	20	108	1,439	571	2,010	92	2,353	...	2,353	1,004	66	1,070	11
TOTAL . Rx.	605	5,205	2,323	274	242	16[illegible]	34	197	1,821	1,889	3,710	2,278	2,717	2,034	4,751	7,930	66	7,996	12
Add—Charges by other Departments	...	...	...	4	...	28	...	28	275	...	275	...	708	...	708	18	32	50	13
Deduct—Ditto	*1*	*1,778*	*1,342*	...	...	*10*	–	*10*	...	...	...	*3*	*2,272*	...	*2,272*	*71*	...	*71*	14
GRAND TOTAL . Rx.	604	3,427	981	278	242	181	34	215	2,096	1,889	3,985	2,275	1,153	2,034	3,187	7,877	98	7,975	15
DISTRIBUTION OF THE FOREGOING—																			
FAMINE RELIEF AND INSURANCE	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16
IRRIGATION—(*Imperial, Provincial, and Local.*)																			
Minor Works and Navigation, Capital	...	...	...	...	...	...	...	...	...	1,889	1,889	...	...	...	...	...	...	...	17
Minor Works and Navigation, Revenue	...	...	...	...	...	...	14	14	...	...	...	..	...	..	...	...	..	...	18
Minor Works and Irrigation and Agricultural	...	...	...	..	...	.	20	20	...	...	...	...	...	2,034	2,034	...	98	98	19
BUILDINGS AND ROADS—																			
Imperial	604	3,427	981	254	242	163	...	163	2,096	...	2,096	129	307		307	7,877	...	7,877	20
Provincial	...	...	...	...	...	...	...	...	..	...	...	2,146	512	...	512	..	...	...	21
Incorporated Local	...	...	...	24	...	18	...	18	...	...	..	...	334	...	334	...	...	...	22
IRRIGATION—(*Imperial, Provincial, and Local.*)																			
Major Works, Working Expenses	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	23
Capital Outlay on Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24
TOTAL, AS ABOVE Rx.	604	3,427	981	278	242	181	34	215	2,096	1,889	3,985	2,275	1,153	2,034	3,187	7,877	98	7,97[illegible]	[illegible]5

and PLANT of the Public Works Department, for the Year ended 31st March 1888.

Railways.)

No. of Items.	ASSAM. Buildings and Roads.	BENGAL. Buildings and Roads.	BENGAL. Irrigation.	BENGAL. TOTAL.	N.-W. PROVINCES AND OUDH. Buildings and Roads.	N.-W. PROVINCES AND OUDH. Irrigation.	N.-W. PROVINCES AND OUDH. TOTAL.	PUNJAB. Buildings and Roads.	PUNJAB. Irrigation.	PUNJAB. TOTAL.	MADRAS. Buildings and Roads.	MADRAS. Irrigation.	MADRAS. TOTAL.	BOMBAY. Buildings and Roads.	BOMBAY. Irrigation.	BOMBAY. TOTAL.	GRAND TOTAL. Buildings and Roads.	GRAND TOTAL. Irrigation.	GRAND TOTAL. TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	63	131	...	131	277	...	277	—80	...	—80	293	...	293	915	58	973	2,625	58	2,683
2	415	195	467	662	69	295	364	59	245	304	1,753	4,698	6,451	1,241	54	1,295	9,516	5,759	15,275
3	1,010	1,352	...	1,352	1,643	...	1,643	965	...	965	2,574	...	2,574	1,892	329	2,221	17,153	329	17,482
4	...	33	...	33	11	...	11	...	...	...	23	1,476	1,499	...	271	271	419	1,747	2,166
5	57	27	...	27	388	...	388	79	...	79	1	...	1	236	147	383	1,737	147	1,884
6	...	...	...	..	188	...	188	26	...	26	51	...	51	26	71	97	449	71	520
7	15	2	...	2	...	...	...	—4	...	—4	98	...	98	13	6	19	124	6	130
8	...	...	...	...	...	...	...	...	—4,971	—4,971	...	...	...	...	...	...	...	—4,971	—4,971
9	...	...	5,053	5,053	...	16,642	16,642	1	2,945	2,946	...	7,309	7,309	...	...	...	15	35,315	35,330
10	1,560	1,740	5,520	7,260	2,576	16,937	19,513	1,046	—1,781	—735	4,793	13,483	18,276	4,323	936	5,259	32,038	38,461	70,499
11	244	61	10,977	11,038	633	9,265	9,898	477	1,230	1,707	2,880	7,625	10,505	1,705	537	2,242	13,558	30,291	43,849
12	1,804	1,801	16,497	18,298	3,209	26,202	29,411	1,523	—551	972	7,673	21,108	28,781	6,028	1,473	7,501	45,596	68,752	114,348
13	...	715	...	715	...	...	...	94	...	94	19,424	...	19,424	228	...	228	21,494	32	21,526
14	68	49	...	49	...	...	...	18	...	18	21,203	...	21,203	734	209	943	27,549	209	27,758
15	1,736	2,467	16,497	18,964	3,209	26,202	29,411	1,599	—551	1,048	5,894	21,108	27,002	5,522	1,264	6,786	39,541	68,575	108,116
16	...	...	...	...	...	—146	—146	...	193	193	...	1,872	1,872	...	376	376	...	2,295	2,295
17	...	...	3,690	3,690	...	...	...	...	...	...	...	696	696	...	163	163	...	6,438	6,438
18	...	...	2,728	2,728	...	—67	—67	...	459	459	...	300	300	...	94	94	...	3,528	3,528
19	...	...	744	744	...	...	...	...	411	411	...	1,903	1,903	...	409	409	...	5,619	5,619
20	199	727	...	727	289	...	289	366	...	366	665	...	665	1,436	...	1,436	19,762	...	19,762
21	1,342	1,741	...	1,741	1,633	...	1,633	1,040	...	1,040	5,022	...	5,022	2,604	...	2,604	16,040	...	16,040
22	195	—1	...	—1	1,287	...	1,287	193	...	193	207	...	207	1,482	...	1,482	3,739	...	3,739
23	...	...	7,813	7,813	...	2,040	2,040	...	2,416	2,416	...	7,877	7,877	...	174	174	...	20,320	20,320
24	...	...	1,522	1,522	...	24,375	24,375	...	—4,030	—4,030	...	8,460	8,460	...	48	48	...	30,375	30,375
25	1,736	2,467	16,497	18,964	3,209	26,202	29,411	1,599	—551	1,048	5,894	21,108	27,002	5,522	1,264	6,786	39,541	68,573	108,116

N.—Exp. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1887-88.

Sections O to V.—Debt, Deposits and Advances.

Receipts Rx. 113,220,555. Disbursements Rx. 108,558,618.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
O. Permanent Debt	75	Statement of Permanent Debt . .	198	5,505,273	157,503	+5,347,770(a)
P. Unfunded Debt.	76	Special Loans	200	...	524	+926,491
"	77	Treasury Notes	200	100	...	
"	78	Deposits of Service Funds . .	200	123,322	81,122	
"	79	Savings Bank Deposits . . .	201	4,679,185	3,794,470	
Q. Deposits and Advances.		Provincial Balances, see Account No. 68	176	423,685	53,094	+4,827
"	80	Excluded Local Funds	202	720,734	708,969	
"	81	Political and Railway Funds . .	202	309,115	262,387	
"	82	Departmental and Judicial Deposits .	203	14,255,238	14,188,352	
"	For these Accounts vide Appendix A.	Advances		10,135,593	10,330,642	
"		Suspense Account		83,972	212,169	
"		Exchange on Remittance Accounts .		...	489,482	
"		Miscellaneous		368,642	47,057	
R. Loans to Municipalities, Native States, &c.	83	Advances, Repayments and Balances	208	271,197	668,141	—396,944
S. Capital Account of Indian Railway Companies.	84	Receipts and Payments . . .	216	6,982,469	7,556,596	—574,127
T. Remittances .	For these Accounts vide Appendix A.	Inland Money Orders . . .		11,665,664	11,660,656	—14,333
"		Other Local Remittances . . .		...	20,947	
"		Other Departmental Accounts . .		274,527	267,640	
"		Remittances between Civil Treasuries and Departments		22,188,562	22,233,878	
	85	Remittance Account between England and India	218	1,398,086	1,358,051	
U. Secretary of State's Bills.	86	Bills drawn and discharged . .	220	15,358,577	14,682,540	
V. Cash Balance .	87	Distribution Statement . . .	221	18,476,614	19,784,398	
		TOTAL .		113,220,555	108,558,618	

(a) Net figure carried to account No. 1 is 5,435,799. The difference of 88,029 represents amount of Debt discharged by means of the Railway and Discount Sinking Funds, vide note (d) on page 199.

No. 75.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1888, and the amount of the PERMANENT DEBT at the Commencement and Close of the Year.

IN INDIA.	Amount, 1st April 1887.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1888.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPERIAL LOANS BEARING INTEREST.							
4½ per Cent. Transfer Loan of 1870	1,787,540	...	...	1,787,540	...	...	1,787,540
4½ „ Loan for Indore State Railway	1,000,000	...	...	1,000,000	...	...	1,000,000
4½ „ Transfer Loan of 1878	1,410,470	...	...	1,410,470	...	97,510	1,312,960
Transfer Loan of 1879, 4½ per Cent. portion	19,069,983	...	100,160	19,170,143	...	3,290	19,166,853
„ 7s. sterling per Cent. portion	22,300	...	...	22,300	...	...	22,300
4 per Cent. Loan of 1832-33	(c)832,182	...	...	832,182	50	9,060	823,072
4 „ „ 1835-36	2,259,440	...	...	2,259,440	—	59,700	2,199,749
4 „ „ 1842-43	24,673,970	...	322,080	24,990,050	...	525,940	24,470,110
4 „ „ 1854-55	4,418,610	...	...	4,418,610	—	156,510	4,262,100
4 „ Transfer Loan, 1st May 1865	26,710,436	2,000,009	906,591	29,617,036	63,772	142,080	29,411,184
Reduced 4 per Cent. Loan of 1879	8,480,940	...	...	8,480,940	...	324,960	8,155,980
4 per Cent. Promissory Notes for Mysore Family	72,923	...	...	72,923	...	8,916	64,007
4 „ Maharaja Sindia for State Railway	1,500,000	...	...	1,500,000	...	...	1,500,000
4 „ East Indian Railway Commuted Stock	9,975	...	...	9,975	...	225	9,750
4 „ Gwalior Loan of 1887	...	3,500,000	...	3,500,000	...	...	3,500,000
3½ „ Loan of 1853-54	52,820	...	...	52,820	...	640	52,180
TOTAL IMPERIAL DEBT in INDIA bearing Interest Rx.	92,301,589	5,500,009	1,328,831	99,130,429	63,822	1,328,831	97,737,776
IMPERIAL LOANS NOT BEARING INTEREST.							
5½ per Cent. Loan of 1859-60	5,500	...	...	5,500	670	...	4,830
5 „ „ 1856-57	6,710	...	...	6,710	50	...	6,660
5 „ „ 1825-26	6,166	...	...	6,166	...	...	6,166
5 „ „ 1841-42	2,290	...	...	2,290	...	...	2,290
5 „ „ 1854-55 for Public Works	4,520	...	...	4,520	...	...	4,520
Treasury Bills at 2¼ pie per Cent. per diem	630	...	...	630	...	...	630
Reduced 4 per Cent. Loan of 4th July 1881	150	...	...	150	...	...	150
4 per Cent. Loan of 1824-25	22,304	...	...	22,304	...	...	22,304
4 „ „ 1828-29	693	...	...	693	...	...	693
4 „ Transfer Loan of 22nd April 1854	4,301	...	...	4,301	2,879	...	1,422
TOTAL IMPERIAL DEBT in INDIA not bearing Interest Rx.	53,264	...	...	53,264	3,599	...	49,665
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4½ per Cent. Nagpore-Raipore Railway Debenture Loan	6,700	...	...	6,700	1,540	...	5,160
4 „ Ghazipur-Dildarnagar Railway „	50,080	...	...	50,080	...	...	50,080
4 „ Muttra-Hathras Light „ „	3,230	...	...	3,230	...	660	2,570
4 „ Cawnpore-Farukhabad „ „	10,830	...	...	10,830	...	5,860	4,970
4 „ Cawnpore and Achneyra „ „	71,970	...	6,520	78,490	...	11,950	66,540
4 „ Cawnpore and Achneyra Section of the Rajputana-Malwa Railway	...	...	11,950	11,950	...	...	11,950
TOTAL PROVINCIAL DEBT in INDIA Rx.	142,810	...	18,470	161,280	1,540	18,470	141,270

	1st April 1887.		31st March 1888.	
Debt bearing Interest:				
In India . . . Rx.	92,600,799		98,040,197	
In England . . . £	84,192,701		84,104,672	
		176,793,500		182,144,869
Debt not bearing Interest:				
In India . . . Rx.	53,264		49,665	
In England . . . £	35,470		35,476	
		88,740		85,141
		176,882,240		182,230,010

GOVERNMENT STOCK NOTES BEARING INTEREST.							
4 per Cent. Stock Notes issued in 1882-83 and accounted for as follows :—							
In India	(f)2,106	11	...	2,117	5	...	2,112
Central Provinces	22,365	1	...	22,366	20	...	22,346
Assam	1,461	...	...	1,461	41	...	1,420
Bengal	(g)24,158	822	...	24,980	155	...	24,825
North-Western Provinces and Oudh	30,747	1,356	...	32,103	86	...	32,017
Punjab	27,835	550	...	28,385	127	...	28,258
Madras	21,646	1,084	...	22,730	74	..	22,656
Bombay	26,082	1,440	...	27,522	5	...	27,517
TOTAL GOVERNMENT STOCK NOTES . Rx.	156,400	5,264	...	161,664	513		161,151
TOTAL DEBT IN INDIA . Rx.	92,654,063	5,505,273	1,347,301	99,506,637	69,474	1,347,301	98,089,862
IN ENGLAND.							
BEARING INTEREST.							
India 4 per Cent. Stock	53,261,820	...	...	53,261,820	...	48,858,013	4,403,807
" 3½ " Stock	11,398,017	...	48,858,013	60,256,030	(a)80,566 (b)7,463	...	60,168,001
" 3 " Stock	12,748,548	...	...	12,748,548	...	...	12,748,548
" 3½ " Debentures	5,000,000	...	...	5,000,000	...	...	5,000,000
East Indian Railway Debenture Stock	1,435,650	...	...	1,435,650	...	...	1,435,650
Eastern Bengal Railway Debenture Stock	348,666	...	...	348,666	...	...	348,666
TOTAL DEBT IN ENGLAND bearing Interest . £	84,192,701	...	48,858,013	133,050,714	88,029	48,858,013	84,104,672
NOT BEARING INTEREST.							
East India Bonds	20,917	...	...	20,917	...	...	20,917
India 5 per Cent. Stock	14,459	...	...	14,459	...	...	14,459
East Indian Railway Debentures	100	..	...	100	...	...	100
TOTAL DEBT IN ENGLAND not bearing Interest . £	35,476	...	...	35,476	...	..	35,476
TOTAL DEBT IN ENGLAND . £	84,228,177	..	48,858,013	133,086,190	88,029	48,858,013	84,140,148
TOTAL DEBT .	176,882,240	5,505,273	50,205,314	232,592,827	(d)157,503	50,205,314	182,230,010
CLASSIFICATION OF THE DEBT.							
Permanent Debt, exclusive of that for Railways and Irrigation	73,931,274	5,273	(e)52,745,744	126,682,291	157,503	50,205,314	76,319,474
For Railways	77,667,360	4,800,000	...	82,467,360	...	2,467,279	80,000,081
For Irrigation	25,283,606	700,000	...	25,983,606	...	73,151	25,910,455
TOTAL .	176,882,240	5,505,273	52,745,744	235,133,257	157,503	52,745,744	182,230,010

(d) This amount is shown in the General Account, page 21, as follows —

	India. Rx	England £	TOTAL Rx.
Under Permanent Debt Discharged	69,474		69,474
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £ 1,683,456 under "Railway Revenue Account" (*see* also Sinking Fund Account on this page)	.	48,386	48,386
On account of Eastern Bengal Railway Sinking Fund do. do.	...	3,537	3,537
On account of the Scinde, Punjab and Delhi Railway Sinking Fund do.		28,643	28,643
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £7,576 is charged to Interest on Debt	...	7,463	7,463
	69,474	88,029	157,503

(e) Includes £2,467,279 and £73,151 transferred from Debt for Railways and Irrigation respectively.

(f) (g) Respectively exceeds and falls short of the closing balances of last year by £90 for corrections since made.

SINKING FUNDS created pursuant to Section 51 of Acts 42 and 43 Vict., C. 206, and Section 2 (a) of Acts 44 and 45 Vict., C. 53, and the application thereof.

	India Debt issued in redemption of					
	£128,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent Debenture Stock	£32,312 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per cent Debenture Stock	£200,408 Scinde Punjab and Delhi Railway Annuity	TOTAL.
India Debt created and issued under Acts 42 and 43 Vict., C. 43, 44 and 45 Vict., C. 53, and 48 and 49 Vict., C. 25, in redemption of liabilities charged on the Revenues of India :	£	£	£	£	£	£
India 4 per cent Stock	5,115,939	.	.		...	5,115,939
India 4 per cent Rupee Debt, R1,06,750 at 2s. the rupee	10,075	..		..	..	10,075
India 3½ per cent Stock	2,235,168	48,168	541,055	67,006	4,911,621	7,803,018
India 3 per cent Stock	215,243	32,597		708		248,548
INDIA DEBT CREATED AND ISSUED £	7,577,025	80,765	541,055	67,714	4,911,621	13,178,180
India Debt purchased and cancelled to 31st March 1887 :						
India 4 per cent Stock	232,963	643	3,211	673	25,381	262,871
(a) India Debt purchased and cancelled during the year ended 31st March 1888 :						
India 3½ per cent Stock purchased with £70,562, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock created for the redemption thereof	38,138	228	3,191	135	27,389	80,566
India 3½ per cent Stock purchased with £11,670, being Interest on the amounts standing to the credit of the Funds	9,990	30	183	28	1,254	
INDIA DEBT PURCHASED AND CANCELLED £	281,091	901	6,585	836	54,024	343,437
Balance of India Debt issued as above, outstanding on 31st March 1888 — India 4 & 3½ per cent. Stock £12,575,520; India 4 per cent. Rupee Debt 10,675; India 3 per cent Stock 248,548 . £	7,295,934	79,864	534,470	66,878	4,857,597	12,834,743

(b) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £7,576 towards the redemption of debt incurred in excess of money raised.

(c) Exceeds the closing balance of last year's account by Rx. 427 owing to corrections since made on a comparison and examination of the book balance with the balance in the Loan Registers kept in the Public Debt Office, Calcutta.

No. 76.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1888.

	Balance, 1st April 1887.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1888.
INDIA:	Rx.	Rx.	Rx.	Rx.	Rx.
Endowments by the late King of Oudh, 1st Loan (6 p.c.)	357,507	...	357,507	524	356,983
Endowments by the late King of Oudh, 3rd & 5th Loans (5 p. c.)	1,000,000	...	1,000,000	...	1,000,000
Endowments by the late King of Oudh, 6th Loan (4 p.c.)	170,000	...	170,000	...	170,000
Endowments by the late King of Oudh, Charity Fund (4 p. c.)	30,000	...	30,000	...	30,000
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per Cent.)	4,800	...	4,800	...	4,800
Promissory Notes issued to the Prize Agents for the Captors of Java	34,348	...	34,348	...	34,348
Appropriation for the Maintenance of Madho Rao (4 p.c.)	66,800	...	66,800	...	66,800
8 per Cent. perpetual Loan (Madras)	15,400	...	15,400	...	15,400
6 per Cent. perpetual Loan (Madras)	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultrie Endowment (Madras) (6 per Cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultrie, bearing Interest (6 per Cent.)	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	...	1,000	...	1,000
Charitable Endowment	4,000	...	4,000	...	4,000
TOTAL . Rx.	1,702,770	...	1,702,770	524	1,702,246
NORTH-WESTERN PROVINCES AND OUDH:					
Charitable Endowments of Native Chiefs	20,000	...	20,000	...	20,000
PUNJAB:					
Endowments in favour of the Lawrence Asylums at Murree and Sanawar	1,264	...	1,264	...	1,264
MADRAS:					
Deposits on account of the Estate of the late Pogose Petrus (5 per Cent.)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	91,689	...	91,689	...	91,689
GRAND TOTAL . Rx.	1,815,849	...	1,815,849	524	1,815,325

No. 77.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1888.

	Balance, 1st April 1887.	Issues in 1887-88.	TOTAL.	Payments in 1887-88.	Balance, 31st March 1888.
INDIA:	Rx.	Rx.	Rx.	Rx.	Rx.
Treasury Notes at 3⅜ per Cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes on account of the Bhonsla Family Temples	34,520	...	34,520	...	34,520
Non-transferable Treasury Notes at 4 per Cent.	7,162	100	7,262	...	7,262
TOTAL . Rx.	41,932	100	42,032	...	42,032

No. 78.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1888.

	Balance, 1st April 1887.	Receipts in 1887-88.	TOTAL.	Repayments in 1887-88.	Balance, 31st March 1888.
INDIA:	Rx.	Rx.	Rx.	Rx.	Rx.
Uncovenanted Service Family Pension Fund	984,944	110,555	1,095,499	75,457	1,020,042
Miscellaneous Service Funds	(a) 235	12	247	4	243
TOTAL . Rx.	985,179	110,567	1,095,746	75,461	1,020,285
MADRAS:					
Apothecaries' Fund	9,478	3,639	13,117	3,040	10,077
BOMBAY:					
Uncovenanted Service Family Pension Fund	100,442	9,116	109,558	2,621	106,937
GRAND TOTAL . Rx.	1,095,099	123,322	1,218,421	81,122	1,137,299

(a) Differs from the closing balance of last year by 1Rx. for corrections since made.

No. 79.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1888.

	Balance, 1st April 1887.	Receipts in 1887-88.	TOTAL.	Repayments in 1887-88.	Balance, 31st March 1888.
BANK ACCOUNTS.					
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:	Rx.	Rx.	Rx.	Rx.	Rx.
Calcutta	267,596	137,748	405,344	129,492	275,852
Madras	(a) 80,772	30,598	111,370	32,739	78,631
Bombay	814,681	265,168	1,079,849	271,373	808,476
TOTAL . Rx.	1,163,049	433,514	1,596,563	433,604	1,162,959
DISTRICT SAVINGS BANKS:					
Bengal	*—148*	5,617	5,469	5,469	...
POST OFFICE SAVINGS BANKS:					
India	294,719	250,928	545,647	202,261	343,386
Central Provinces	167,538	145,468	313,006	120,478	192,528
Burma	89,572	188,705	278,277	134,617	143,660
Assam	(a) 87,503	84,299	171,802	69,516	102,286
Bengal	907,681	955,371	1,863,052	722,776	1,140,276
North-Western Provinces and Oudh	493,308	516,179	1,009,487	441,973	567,514
Punjab	377,354	392,392	769,746	337,618	432,128
Madras	455,923	423,576	879,499	361,319	518,180
Bombay	(a) 1,380,493	981,261	2,361,754	746,962	1,614,792
TOTAL . Rx.	4,254,091	3,938,179	8,192,270	3,137,520	5,054,750
STATE RAILWAY PROVIDENT INSTITUTIONS:					
Government of India	46,661	19,908	66,569	13,999	52,570
Central Provinces	5,355	3,585	8,940	1,866	7,074
Burma	6,110	4,226	10,336	1,528	8,808
Assam	81	109	190	50	140
Bengal	28,919	15,388	44,307	6,729	37,578
Punjab	101,191	54,254	155,445	30,819	124,626
Madras	...	1,112	1,112	1,112	...
TOTAL . Rx.	188,317	98,582	286,899	56,103	230,796
CIVIL ENGINEERS' PROVIDENT FUND:					
Government of India	48,986	34,314	83,300	3,693	79,607
REGIMENTAL SAVINGS BANKS:					
Bengal Army	89,977	89,829	179,806	83,520	96,286
Madras Army	29,095	29,975	59,070	31,265	27,805
Bombay Army	21,883	24,844	46,727	23,359	23,368
TOTAL . Rx.	140,955	144,648	285,603	138,144	147,459
TOTAL BANK ACCOUNTS . Rx.	5,795,250	4,654,854	10,450,104	3,774,533	6,675,571
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
Government of India	3,597	11,274	14,871	11,401	3,470
HINDU FAMILY ANNUITY FUND:					
Government of India	3,827	4,171	7,998	4,278	3,720
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	5,305	1,017	6,322	657	5,665
LOCAL FUND PENSION FUND:					
Bombay	6,394	5,618	12,012	1,255	10,757
BENGAL CHRISTIAN FAMILY PENSION FUND:					
Government of India	275	2,236	2,511	2,300	211
ADMINISTRATOR GENERAL'S DEPOSITS:					
Madras	105	...	105	16	89
Bombay	21,710	15	21,725	30	21,695
TOTAL SPECIAL ACCOUNTS . Rx.	41,213	24,331	65,544	19,937	45,607
GRAND TOTAL . Rx.	5,836,463	4,679,185	10,515,648	3,794,470	6,721,178

(a) Differs from the Closing Balance of last year by Rx. 1 for correction since made.

No. 80.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1888.

	Balance, 1st April 1887.	Receipts in 1887-88.	TOTAL.	Payments in 1887-88.	Balance, 31st March 1888.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	12,976	79,291	92,267	73,296	18,971
Central Provinces	(a)4,918	13,820	18,738	15,068	3,670
Burma	16,526	86,719	103,245	83,748	19,497
Assam	(a) 664	2,150	2,814	1,996	818
Bengal	27,744	43,923	71,667	44,864	26,803
North-Western Provinces and Oudh	27,361	84,580	111,941	88,593	23,348
Punjab	(a) 14,615	47,933	62,548	49,437	13,111
Madras	93,462	60,345	153,807	56,462	97,345
Bombay	(a)119,237	301,973	421,210	295,505	125,705
TOTAL . Rx.	317,503	720,734	1,038,237	708,969	329,268

(a) Differs from the Closing Balance of last year by 1 Rx. for correction since made.

No. 81.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL and RAILWAY FUNDS, for the Year ended 31st March 1888.

	Balance, 1st April 1887.	Receipts in 1887-88.	TOTAL.	Payments in 1887-88.	Balance, 31st March 1888.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
POLITICAL FUNDS.					
Bahoo Begum's Stipend Fund	90,636	4,325	94,961	19,879	75,082
RAILWAY FUNDS.					
Bombay, Baroda, and Central India Railway.					
Educational Fund	237	1,233	1,470	1,078	392
Fire Insurance Fund	(a) 908	38,829	39,737	1,460	38,277
Guarantee and Contractors' Security Fund	2,663	378	3,041	2,337	704
Provident Fund	403	30,391	30,794	15,414	15,380
Sundry Deposit Fund (Ticket and Indenture Fees)	4,344	717	5,061	678	4,383
Fine Fund	444	360	804	238	566
Shareholders' Interest Deposit Fund	161	429	590	448	142
Surplus Profits Deposit Fund	27	210,631	210,658	207,214	3,444
Great Indian Peninsula Railway.					
Extraordinary Casualty Fund	56,341	2,132	58,473	24	58,449
Fire Insurance Fund	(a) 6,509	2,377	8,886	1,120	7,766
Guarantee and Contractors' Security Fund	2,987	7,321	10,308	6,718	3,590
Madras Railway.					
Guarantee and Contractors' Security Fund	22,119	4,712	26,831	1,481	25,350
Oudh and Rohilkhand Railway.					
Fine Fund	(a) 4,054	1,675	5,729	455	5,274
Guarantee Fund and Deposits	18,949	3,605	22,554	3,843	18,711
	120,146	304,790	424,936	242,508	182,428
TOTAL . Rx.	210,782	309,115	519,897	262,387	257,510

(a) Differs from the Closing Balance of last year by Rx. 1 for correction since made.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1888.

	Balance, 1st April 1887.	Receipts in 1887-88.	TOTAL.	Payments in 1887-88.	Balance, 31st March 1888.
INDIA, GENERAL.					
Civil Deposits.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Revenue Deposits	13,734	33,318	47,052	37,105	9,947
Civil Courts' Deposits	2,141	12,356	14,497	9,972	4,525
Criminal Courts' Deposits	1,807	3,207	5,014	3,548	1,466
Personal Deposits	10,786	287,325	298,111	280,426	17,685
Trust Interest Fund	637	175,103	175,740	175,557	183
Deposits of deceased officers and men of the Native Army	824	87	911	570	341
General Deposits	2,928	36,696	39,624	37,259	2,365
Municipal Funds	8,409	32,959	41,368	32,045	9,323
Military Orphan Fund Deposits	37,556	...	37,556	35,235	2,321
Forest Deposits	15	35	50	36	14
Deposits for Government Loans	...	4,032	4,032	4,032	...
Colonial and Indian Exhibition for 1886-87	23,610	776	24,386	11,607	12,779
Presidency Bank Deposits	...	2	2	...	2
Other Deposits.					
Telegraph Deposits	4,744	23,544	28,288	23,428	4,860
Telegraph Trust Interest Account	*—12*	...	*—12*	...	*—12*
Telegraph Fine Fund	4,696	705	5,401	857	4,544
Marine Deposits	1,648	11,345	12,993	9,880	3,113
Military Deposits	(a)68,045	37,669	105,714	60,476	45,238
Public Works Deposits (Buildings and Roads)	35,136	99,120	134,256	98,061	36,195
Public Works Deposits (Irrigation)	219	365	584	233	351
Public Works Deposits (Railway Capital)	67,681	12,380	80,061	22,046	58,015
Public Works Deposits (Railway Revenue)	23,731	881,877	905,608	878,275	27,333
State Railway Fine Fund	3,704	445	4,149	488	3,661
Trust Interest Fund (Military)	320	5,187	5,507	5,245	262
British Postal Orders	1,530	679	2,209	1	2,208
Departmental Guarantee Fund (Post Office)	933	272	1,205	1	1,204
Life Insurance Fund (Post Office)	*—24*	167	143	...	143
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	*—647*	...	*—647*	...	*—647*
TOTAL . Rx.	314,151	1,659,651	1,973,802	1,726,383	247,419
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	6,861	43,800	50,661	40,593	10,068
Civil Courts' Deposits	22,488	109,579	132,067	98,540	33,527
Personal Deposits	64,689	230,672	295,361	217,504	77,857
Trust Interest Fund	564	3,769	4,333	4,038	295
Forest Deposits	16	8	24	20	4
Municipal Funds	34,319	88,163	122,482	94,824	27,658
Other Deposits.					
Trust Interest Account (Post Office)	...	8	8	8	...
Public Works Deposits (Buildings and Roads)	(a)652	4,398	5,050	4,749	301
Public Works Deposits (Railway Capital)	45	2,625	2,670	2,658	12
Public Works Deposits (Railway Revenue)	2,786	94,000	96,786	94,175	2,611
State Railway Fine Fund	...	376	376	376	...
Life Insurance Fund (Post Office)	135	62	197	...	197
British Postal Orders (Post Office)	1,218	452	1,670	4	1,666
Departmental Guarantee Fund (Post Office)	568	222	790	1	789
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	*—2,440*	9,262	6,822	8,095	*—1,273*
TOTAL . Rx.	131,901	587,396	719,297	565,585	153,712
Carried forward . Rx.	446,052	2,247,047	2,693,099	2,291,968	401,131

(a) Differs from the Closing balance of last year by Rx. 1 for corrections since made.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1888—*continued.*

	Balance, 1st April 1887.	Receipts in 1887-88.	TOTAL.	Payments in 1887-88.	Balance, 31st March 1888.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	446,052	2,247,047	2,693,099	2,291,968	401,131
BURMA.					
Civil Deposits.					
Revenue Deposits	24,514	98,385	122,899	96,447	26,452
Civil Courts' Deposits	1,254	17,478	18,732	17,668	1,064
Personal Deposits	4,206	27,764	31,970	29,103	2,867
Municipal Funds	16,730	133,326	150,056	126,474	23,582
Deposits for Government Loans	...	193,125	193,125	193,125	...
Trust Interest Fund	...	28	28	28	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	17,179	75,892	93,071	71,196	21,875
Public Works Deposits (Irrigation)	1,001	1,514	2,515	2,178	337
Public Works Deposits (Railway Capital)	209	8,257	8,466	7,851	615
Public Works Deposits (Railway Revenue)	1,747	3,430	5,177	4,186	991
State Railway Fine Fund	...	459	459	459	...
Life Insurance Fund (Post Office)	75	71	146	...	146
British Postal Orders (Post Office)	1,204	698	1,902	...	1,902
Departmental Guarantee Fund (Post Office)	289	121	410	2	408
TOTAL . Rx.	68,408	560,548	628,956	548,717	80,239
ASSAM.					
Civil Deposits.					
Revenue Deposits	24,631	19,440	44,071	24,509	19,562
Civil Courts' Deposits	3,156	9,865	13,021	9,465	3,556
Personal Deposits	3,006	60,934	63,940	54,900	9,040
Trust Interest Fund	15	797	812	797	15
Municipal Funds	1,288	12,794	14,082	11,954	2,128
Deposits for Government Loans	...	10	10	10	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	558	5,353	5,911	5,259	652
Public Works Deposits (Railway Capital)	...	190	190	190	...
Public Works Deposits (Railway Revenue)	34	569	603	567	36
State Railway Fine Fund	9	18	27	15	12
Life Insurance Fund (Post Office)	584	317	901	...	901
British Postal Orders (Post Office)	677	302	979	...	979
Departmental Guarantee Fund (Post Office)	281	115	396	2	394
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	—*117*	41	—*76*	4	—*80*
TOTAL . Rx.	34,122	110,745	144,867	107,672	37,195
Carried forward . Rx.	548,582	2,918,340	3,466,922	2,948,357	518,565

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1888—*continued.*

	Balance, 1st April 1887.	Receipts in 1887-88.	TOTAL.	Payments in 1887-88.	Balance, 31st March 1888.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	548,582	2,918,340	3,466,922	2,948,357	518,565
BENGAL.					
Civil Deposits.					
Revenue Deposits	236,237	321,815	558,052	297,128	260,924
Civil Courts' Deposits	351,916	822,440	1,174,356	805,105	369,251
Criminal Courts' Deposits	12,594	13,315	25,909	13,177	12,732
Personal Deposits	118,080	724,734	842,814	708,347	134,467
Trust Interest Fund	7,854	50,688	58,542	57,583	959
General Deposits	823	..	823	...	823
Marine Deposits	166	310	476	160	316
Municipal Funds	26,577	164,993	191,570	161,872	29,698
Forest Deposits	9	7	16	16	...
Presidency Bank Deposits	8,156	1,741	9,897	1,800	8,097
Other Deposits.					
Trust Interest Account (Post Office)	...	156	156	156	...
Public Works Deposits (Buildings and Roads)	35,040	89,058	124,098	106,828	17,270
Public Works Deposits (Irrigation)	4,937	8,021	12,958	5,421	7,537
Public Works Deposits (Railway Capital)	586	2,333	2,919	2,632	287
Public Works Deposits (Railway Revenue)	13,908	398,835	412,743	404,138	8,605
State Railway Fine Fund	75	1,018	1,093	996	97
Life Insurance Fund (Post Office)	2,743	1,834	4,577	320	4,257
British Postal Orders (Post Office)	(*a*)44	1,559	1,603	3	1,600
Departmental Guarantee Fund (Post Office)	4,415	1,485	5,900	7	5,893
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	*—6,690*	192,612	185,922	156,679	29,243
TOTAL . Rx.	817,470	2,796,954	3,614,424	2,722,368	892,056
NORTH-WESTERN PROVINCES AND OUDH.					
Civil Deposits.					
Revenue Deposit	72,968	224,562	297,530	233,336	64,194
Civil Courts' Deposits	240,887	569,875	810,762	577,483	233,279
Criminal Courts' Deposits	9,225	41,833	51,058	41,727	9,331
Personal Deposits	100,462	1,370,375	1,470,837	1,352,711	118,126
Trust Interest Fund	1,206	24,580	25,786	24,583	1,203
Forest Deposits	311	218	529	342	187
Municipal Funds	51,903	329,127	381,030	337,308	43,722
Deposits for Government Loans	...	44	44	44	...
Other Deposits.					
Postal (Deposits)	...	1	1	1	...
Trust Interest Account (Post Office)	...	19	19	18	1
Public Works Deposits (Buildings and Roads)	8,980	17,188	26,168	19,174	6,994
Public Works Deposits (Irrigation)	1,980	5,549	7,529	5,063	2,466
Public Works Deposits (Railway Capital)	71	4,513	4,584	4,555	29
Public Works Deposits (Railway Revenue)	...	35	35	8	27
State Railway Fine Fund	*—3*	3	...	...	...
Life Insurance Funds (Post Office)	474	272	746	...	746
British Postal Orders (Post Office)	4,240	1,646	5,886	8	5,878
Departmental Guarantee Fund (Post Office)	2,831	802	3,633	1	3,632
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	*—4*	2,624	2,620	2,661	*—41*
TOTAL . Rx.	495,531	2,593,266	3,088,797	2,599,023	489,774
Carried forward . Rx.	1,861,583	8,308,560	10,170,143	8,269,748	1,900,395

(*a*) Differs from the Closing balance of last year by Rx. 1 for corrections since made.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1888—*continued.*

	Balance, 1st April 1887.	Receipts in 1887-88.	TOTAL.	Payments in 1887-88.	Balance, 31st March 1888.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	1,861,583	8,308,560	10,170,143	8,269,748	1,900,395
PUNJAB.					
Civil Deposits.					
Revenue Deposits	85,191	282,821	368,012	272,215	95,797
Personal Deposits	65,824	618,649	684,473	627,275	57,198
Trust Interest Fund	1,603	23,910	25,513	22,852	2,661
Municipal Funds	81,654	327,284	408,938	337,287	71,651
Forest Deposits	385	207	592	305	287
Deposits for Government Loans	...	224	224	224	...
Other Deposits.					
Trust Interest Account (Post Office)	...	12	12	12	...
Public Works Deposits (Buildings and Roads)	3,743	46,018	49,761	35,705	14,056
Public Works Deposits (Irrigation)	34,475	47,599	82,074	77,085	4,989
Public Works Deposits (Railway Capital)	1,951	31,089	33,040	56,812	*—23,772*
Public Works Deposits (Railway Revenue)	23,584	337,748	361,332	337,736	23,596
Life Insurance Fund (Post Office)	311	150	461	...	461
British Postal Orders (Post Office)	6,522	2,596	9,118	14	9,104
Departmental Guarantee Fund (Post Office)	1,489	457	1,946	10	1,936
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	...	327	327	4,179	*—3,852*
TOTAL . Rx.	306,732	1,719,091	2,025,823	1,771,711	254,112
MADRAS.					
Civil Deposits.					
Revenue Deposits	117,129	201,503	318,632	185,355	133,277
Civil Courts' Deposits	105,691	332,317	438,008	304,096	133,912
Criminal Courts' Deposits	3,684	9,149	12,833	7,463	5,370
Personal Deposits	102,269	934,615	1,036,884	907,881	129,003
Trust Interest Fund	2,173	42,210	44,383	42,684	1,699
Deposits of deceased officers and men of the Native Army	86	18	104	21	83
Municipal Funds	33,640	160,877	194,517	154,658	39,859
Deposits of Government Loans	...	1,526	1,526	1,526	...
Forest Deposits	...	50	50	50	...
Other Deposits.					
Trust Interest Account (Post Office)	1	24	25	24	1
British Postal Orders (Post Office)	3,635	1,439	5,074	3	5,071
Military Deposits	(*a*)23,438	34,292	57,730	25,637	32,093
Public Works Deposits (Buildings and Roads)	20,901	16,565	37,466	29,667	7,799
Public Works Deposits (Railway Capital)	1,454	86,717	88,171	85,467	2,704
Public Works Deposits (Railway Revenue)	1,426	11,555	12,981	11,986	995
Trust Interest Fund (Military)	12	304	316	295	21
Life Insurance Fund (Post Office)	856	486	1,342	497	845
Departmental Guarantee Fund (Post Office)	2,520	665	3,185	2	3,183
State Railway Fine Fund	10	41	51	6	45
Foreign Money Orders (Post Office)	...	69,354	69,354	69,354	...
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	*—2,911*	364,413	361,502	371,701	*—10,199*
TOTAL . Rx.	416,014	2,268,120	2,684,134	2,198,373	485,761
Carried forward . Rx.	2,584,329	12,295,771	14,880,100	12,239,832	2,640,268

(*a*) Differs from the Closing balance of last year by Rx. 1 for corrections since made.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1888—*continued.*

	Balance, 1st April 1887.	Receipts in 1887-88.	TOTAL.	Payments in 1887-88.	Balance, 31st March 1888.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	2,584,329	12,295,771	14,880,100	12,239,832	2,640,268
BOMBAY.					
Civil Deposits.					
Revenue Deposits	49,573	186,491	236,064	186,259	49,805
Civil Courts' Deposits	47,429	130,190	177,619	125,947	51,672
Criminal Courts' Deposits	2,809	9,127	11,936	8,942	2,994
Personal Deposits	104,985	805,908	910,893	802,896	107,997
Trust Interest Fund	2,133	139,256	141,389	138,977	2,412
Deposits of deceased officers & men of the Native Army	377	175	552	262	290
Marine Deposits	325	1,130	1,455	1,132	323
Presidency Bank Deposits	4,037	57	4,094	18	4,076
Municipal Funds	49,387	113,227	162,614	102,370	60,244
Deposits for Government Loans	...	10	10	10	...
Forest Deposits	...	7,506	7,506	6,026	1,480
Other Deposits.					
Trust Interest Account (Post Office)	...	32	32	32	...
Military Deposits	10,399	12,552	22,951	14,231	8,720
Public Works Deposits (Buildings and Roads)	27,482	39,404	66,886	38,178	28,708
Public Works Deposits (Irrigation)	4,499	7,316	11,815	5,412	6,403
Public Works Deposits (Railway Revenue)	2,321	131,427	133,748	129,965	3,783
State Railway Fine Fund	(*a*)57	246	303	108	195
Trust Interest Fund (Military)	18	342	360	355	5
Departmental Guarantee Fund (Post Office)	2,530	720	3,250	3	3,247
Life Insurance Fund (Post Office)	645	364	1,009	571	438
Foreign Money Orders	...	366,218	366,218	370,862	*—4,644*
British Postal Orders	*—18,683*	1,434	*—17,249*	10,687	*—27,936*
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	*—156*	6,335	6,179	5,277	902
TOTAL . Rx.	290,167	1,959,467	2,249,634	1,948,520	301,114
GRAND TOTAL . Rx	2,874,496	14,255,238	17,129,734	14,188,352	2,941,382

(*a*) Differs from the closing balance of last year by Rx. 1 for corrections since made.

No 83.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, AND NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1888, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1887.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1888.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
LOANS TO NATIVE STATES.								
INDIA, GENERAL.								
Banswara State	1,621	...	1,621	333	1,288	2,500	5 per cent.	59
Baoni State	1,000	...	1,000	500	500	2,500	4 "	35
Jaora State	26,927	3,073	30,000	...	30,000	30,000	5 "	1,022
Maharaja of Gwalior	...	...	...	...	...	500,000	5 "	241
Sahawal State	333	...	333	333	...	2,000	4½ "	7
TOTAL . Rx.	29,881	3,073	32,954	1,166	31,788	...	...	1,364
NORTH-WESTERN PROVINCES AND OUDH.								
Dholepur State (Agra)	483	...	483	483	...	104,000	5 per cent.	1
MADRAS.								
Mysore State	56,897	...	56,897	37,724	19,173	800,000	4 per cent:	2,276
BOMBAY.								
Nawab of Cambay	14,360	4,000	18,360	3,296	15,064	30,000	4½ per cent:	704
TOTAL LOANS TO NATIVE STATES . Rx.	101,621	7,073	108,694	42,669	66,025	...	...	4,345
ADVANCES.								
INDIA, GENERAL.								
Advances for Ceylon Cable	(a)5,515	...	5,515	1,838	3,677	9,000	4 per cent.	221
LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c.								
BENGAL.								
Calcutta Hooghly Bridge	53,000	...	53,000	53,000	...	220,000	4½ per cent.	178
Calcutta Port Fund	176,500	...	176,500	...	176,500	176,500	4½ "	7,943
Calcutta Port Trust Consolidated Loan	464,333	...	464,333	11,850	452,483	534,035	4½ "	20,763
Calcutta Port Trust for construction of Kidderpur Dock	560,461	300,225	860,686	...	860,686	1,215,864	4 "	39,998
Consolidated Loan of the Calcutta Municipality	659,537	...	659,537	18,597	640,940	783,120	4½ "	27,835
TOTAL . Rx.	1,913,831	300,225	2,214,056	83,447	2,130,609	...	...	96,717
MADRAS.								
Madras Municipality, Water-Supply	143,000	...	143,000	...	143,000	143,000	4 per cent. (b)	5,720
Madras Port Trust	211,023	43,700	254,723	10,000	244,723	465,464	4½ "	7,460
TOTAL . Rx.	354,023	43,700	397,723	10,000	387,723	...	...	13,180

BOMBAY.								
Bombay Municipality, Water-Supply	295,862	...	295,862	5,978	289,884	373,005	4 per cent.	11,733
Bombay Port Trust, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,094,676	...	2,094,676	13,971	2,080,705	2,117,075	4½ "	94,373
Bombay Port Trust, for Loans not bearing interest under Act VI of 1879	84,468	...	84,468	...	84,468	84,468	*Nil*	...
Bombay Port Trust, for Prince's Dock	616,104	...	616,104	...	616,104	760,000	4½ per cent.	27,725
Bombay Port Trust for Dock Extension	511,836	256,602	768,438	...	768,438	940,000	4 "	15,213
New Consolidated Loan of the Bombay Municipality repayable in 30 years	520,391	...	520,391	12,616	507,775	584,000	4½ "	23,278
TOTAL . Rx.	4,123,337	256,602	4,379,939	32,565	4,347,374	...	...	172,322
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &c. . Rx.	6,391,191	600,527	6,991,718	126,012	6,865,706	...	...	282,219
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmere Municipality	11,929	...	11,929	404	11,525	12,500	5 per cent.	591
CENTRAL PROVINCES.								
Nagpore Municipality, Water-Supply	7,646	...	7,646	2,853	4,793	37,700	4½ per cent.	344
BURMA.								
Moulmein Municipality	250	...	250	250	...	500	4½ per cent.	...
Prome Municipality	19,933	67	20,000	2,013	17,987	20,000	5 "	986
Rangoon Municipality (Water-Supply)	28,434	...	28,434	2,649	25,785	39,000	4½ "	1,250
TOTAL . Rx.	48,617	67	48,684	4,912	43,772	...	...	2,236
ASSAM.								
Shillong Municipality	1,351	...	1,351	55	1,296	1,500	4½ per cent.	60
BENGAL.								
Darjeeling Municipality	3,065	...	3,065	169	2,896	4,000	4½ per cent.	136
NORTH-WESTERN PROVINCES AND OUDH.								
Cawnpore Municipality (for Draining the City)	4,542	...	4,542	2,135	2,407	21,300	4½ per cent.	155
" " (to improve Drainage Works)	...	1,000	1,000	...	1,000	3,000	5 "	...
Naini Tal Municipality (old loan)	2,147	...	2,147	...	2,147	2,500	4½ "	...
Naini Tal Municipality (for Protective Works)	11,945	...	11,945	500	11,445	15,000	4½ "	532
TOTAL . Rx.	18,634	1,000	19,634	2,635	16,999	...	...	687
Carried forward . Rx.	91,242	1,067	92,309	11,028	81,281	...	...	4,054

(*a*) Differs from the closing balance of last year by Rx. 1 for corrections since made.
(*b*) Exclusive of 2 per cent. for Sinking Fund for Repayment of Loan.

No. 83.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1888, and the Amount of such LOANS at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1887.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1888.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Brought forward . Rx.	91,242	1,067	92,309	11,028	81,281	...	...	4,054
PUNJAB								
Lahore Municipality	174,113	...	174,113	1,665	172,448	177,500	4½ per cent. (*a*)	7,498
Simla Municipality	58,912	..	58,912	1,662	57,250	70,000	4½ „ (*b*)	2,322
Simla Municipality for Town Hall	13,800	2,850	16,650	...	16,650	17,500	5 „	150
TOTAL . Rx.	246,825	2,850	249,675	3,327	246,348	...	...	9,970
MADRAS.								
Coonoor Municipality	294	...	294	27	267	725	4½ per cent.	13
Ootacamund Municipality	696	...	696	64	632	1,242	4½ „	30
TOTAL . Rx.	990	...	990	91	899	...	...	43
BOMBAY.								
Alibag Municipality	101	...	101	101	...	850	4½ per cent.	3
Dharwar Municipality	2,420	...	2,420	168	2,252	3,600	4½ „	107
Gadag-Betigiri Municipality (Dharwar)	181	...	181	118	63	1,800	4½ „	7
Hyderabad Municipality (for Water-Supply)	14,904	...	14,904	977	13,927	30,000	4½ „	647
Ilkal Municipality	140	100	240	32	208	300	4½ „	6
Jalgaon Municipality	3,498	...	3,498	550	2,948	7,300	4½ „	151
Randier Municipality	605	...	605	118	487	2,000	4½ „	28
Roha Municipality	87	...	87	87	...	500	4½ „	3
Sangamner Municipality	428	...	428	27	401	600	4½ „	19
Surat Municipality	8,145	...	8,145	686	7,459	16,000	4½ „	355
TOTAL . Rx.	30,509	100	30,609	2,864	27,745	...	...	1,326
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . Rx.	369,566	4,017	373,583	17,310	356,273	...	...	15,393

LOANS TO PORT FUNDS.								
BURMA.								
Moulmein Port Fund	4,779	3,221	8,000	...	8,000	8,000	4½ per cent	114
BOMBAY.								
Karachi Port Trust	65,000	45,261	110,261	...	110,261	226,150	4½ per cent.	3,707
TOTAL LOANS TO PORT FUNDS	69,779	48,482	118,261	..	118,261	...	...	3,821
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	20,061	...	20,061	61	20,000	20,000	4½ per cent.	...
BENGAL.								
Mirza Mahammad Hossain's Trust Fund, Purneah	50	...	50	...	50	98	6¼ per cent.	...
MADRAS.								
Calicut Local Fund Board	3,266	...	3,266	467	2,799	8,900	4½ per cent.	147
Sydapet Local Fund Board	13,579	...	13,579	924	12,655	19,979	4½ „	601
Tellicherry Local Fund Board	3,631	...	3,631	300	3,331	6,000	4½ „	157
TOTAL . Rx	20,476	...	20,476	1,691	18,785	...	...	905
BOMBAY.								
District Local Board, Broach	2,091	...	2,091	565	1,526	6,000	4½ per cent.	88
District Local Board, Bijapur	3,862	...	3,862	211	3,651	5,000	4½ „	171
District Local Board, Ratnagiri	6,982	...	6,982	300	6,682	20,050	4½ „	311
District Local Board, Surat	21,579	...	21,579	2,015	19,564	35,000	4½ „	944
Matheran Hill Station Fund	337	...	337	337	...	1,323	4½ „	23
TOTAL . Rx.	34,851	...	34,851	3,428	31,423	...	....	1,537
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES . Rx.	75,438	...	75,438	5,180	70,258	...	...	2,442

(a) ½ per cent. on Rx. 67,500 credited to a Sinking Fund.
(b) ½ per cent. credited to a Sinking Fund.

No. 83.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1888, and the Amount of such LOANS at the Commencement and Close of the Year—*continued*.

	Amount, 1st April 1887.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1888.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
INDIA, GENERAL.								
Dewan of the Khwaja Saheb's Durgah	4,500	465	4,965	238	4,727	4,965	5 per cent.	263
Shagasi Wali Mahomed	170	...	170	...	170	300	*Nil.*	...
Sirdar Hasim Khan	...	320	320	...	320	320	*Nil.*	...
Talookdars of Ajmere	3,195	...	3,195	805	2,390	82,500	5 per cent.	389
TOTAL . Rx	7,865	785	8,650	1,043	7,607	...	...	652
CENTRAL PROVINCES.								
Chief of Bastar	5,677	...	5,677	716	4,961	7,000	5 per cent.	284
Path Raja Ram Chunder Singh of Thuamal	1,795	...	1,795	220	1,575	2,393	5 "	87
Raja Raghuraj Deo of Lanjigarh	596	...	596	73	523	794	5 "	29
TOTAL . Rx.	8,068	...	8,068	1,009	7,059	...	...	400
BENGAL.								
Raja of Hindole	500	...	500	500	...	500	4 per cent.	24
NORTH-WESTERN PROVINCES AND OUDH.								
Bahna Estate (Rai Bareli)	5,360	...	5,360	476	4,884	7,038	5 per cent.	261
Bhagiari Estate (Hardoi)	770	...	770	270	500	2,835	5 "	35

Captains Gulab Singh and Atar Singh of Bhira Gobindpur (Rai Bareli)	14,861	...	14,861	152	14,709	22,500	5 "	739
Chaudhri Mahammad Azim (Hardoi)	13,785	...	13,785	1,344	12,441	19,000	5 "	656
Dewan of Parna (Agra)	80	...	80	80	...	2,600	5 "	9
Dewan Kissen Kumar (Barabanki)	4,438	...	4,438	260	4,178	7,652	*Nil*	...
Durgagunj Estate (Hardoi)	750	...	750	110	640	2,275	5 per cent.	36
Kaithala Estate (Pratabgurh)	900	...	900	350	550	5,870	5 "	43
Karwar Estate (Sultanpur)	5,400	...	5,400	2,950	2,450	19,334	5 "	240
Kori Sadauli Estate (Rai Bareli)	622	...	622	622	...	12,500	5 "	8
Moháná Estate (Sultanpur)	4,050	...	4,050	550	3,500	12,500	5 "	203
Nawab Syud Ali Shah (Meerut)	1,847	...	1,847	587	1,260	6,000	5 "	85
Pakranu Sarai Estate (Barabanki)	540	...	540	540	...	10,650	5 "	7
Raja Dhiraj Singh (Cawnpore)	222	...	222	131	91	950	5 "	9
Raja of Majhauli (Gorakhpur)	20,740	...	20,740	4,700	16,040	75,553	6 "	1,157
Raja of Gurusarai (Jhansi)	748	...	748	611	137	5,000	5 "	36
Rao Jit Singh of Nahâl (Shajehanpur)	2,278	...	2,278	979	1,299	7,000	5 "	83
Sarawan Baragaon Estate (Hardoi)	7,690	...	7,690	760	6,930	12,848	5 "	373
Sháhzádá Shadeo Singh (Rai Bareli)	16,416	...	16,416	2,267	14,149	35,000	5 "	780
Thakur Gurdial Sing (Mainpuri)	2,796	...	2,796	194	2,602	4,800	6 "	168
TOTAL . Rx.	104,293	...	104,293	17,933	86,360	...	...	4,922
Carried forward . Rx.	120,726	785	121,511	20,485	101,026	...	...	5,998

No. 83.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1888, and the Amount of such LOANS at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1887.	Amount Advanced	TOTAL.	Amount Repaid.	Amount, 31st March 1888.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES—*contd.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Brought forward . Rx.	120,726	785	121,511	20,485	101,026	...	...	5,998
PUNJAB.								
Ali Akbar Khan of Kalahat	482	...	482	61	421	600	6 per cent.	29
Archdeacon of Lahore (Simla Parsonage)	977	...	977	62	915	1,200	4 "	39
Diocesan Board of Education	1,700	...	1,700	...	1,700	1,700	4½ "	...
Family of the late Syud Mahdi Shah	296	...	296	34	262	450	6 "	27
Golam Hydar Khan	278	...	278	23	255	300	6¼ "	17
Guru Jowahir Singh	11,917	...	11,917	713	11,204	16,382	6 "	704
Heirs to late Pundit Munphul	1,955	...	1,955	525	1,430	4,800	5 "	91
Imam Bux, Sub-Surveyor	200	...	200	...	200	300	*Nil.*	...
Nawab Atta Mohamed Khan	670	...	670	350	320	3,500	5 per cent.	...
Nawab Khawaja Sir Mohamed Khan	3,750	...	3,750	500	3,250	6,000	5 "	171
Nawab of Loharu	6,000	...	6,000	1,000	5,000	9,500	5 "	300
Raja Hyat Khan	46	...	46	19	27	160	6 "	2
Raja Inder Deo Wali-i-Akrote	1,197	...	1,197	109	1,088	1,488	6¼ "	76
Raja Jey Singh of Golair	3,898	...	3,898	1,036	2,862	8,600	6 "	164
Raja Niyamatulla Khan	2,852	...	2,852	72	2,780	2,900	4½ "	128
Raja Ferore Khan of Khairpur	...	4,000	4,000	132	3,868	4,000	6 "	118
Sheik Muzafar	260	...	260	122	138	1,000	6 "	12
Syed Abdul Malik Tora	100	...	100	100	...	100	5 "	1
TOTAL . Rx.	36,578	4,000	40,578	4,858	35,720	...	...	1,879
MADRAS.								
Andipati Paliagar	4,403	...	4,403	389	4,014	6,200	5 per cent.	221
Bunganapalli Nawab	17,043	...	17,043	2,025	15,018	30,000	6 "	1,038
Panayur Mittahdar	720	...	720	...	720	2,500	4½ "	33
Ramnad Zemindari	40,000	...	40,000	22,500	17,500	127,283	5 "	1,539
Shulagiri Estate	3,141	...	3,141	193	2,948	3,500	5 "	157
TOTAL . Rx.	65,307	...	65,307	25,107	40,200	...	...	2,988

BOMBAY.								
Administrator to the Chief of Malegaon	6,733	...	6,733	513	6,220	8,400	5 per cent.	337
Chandra Kasbatis	256	...	256	30	226	406	*Nil.*	...
Chief of Kurunwad	6,050	...	6,050	1,050	5,000	10,000	5 per cent.	312
Collector of Shikarpur (for Jam Bhambho Khan)	1,917	...	1,917	373	1,544	(*b*) 2,650	5 "	97
" (for Shere Mahomed Khan Pathan)	92	...	92	24	68	(*b*) 100	5 "	5
H. H. the Widow of the Ex-Amir Mir Hassan Ali Khan	330	...	330	240	90	1,500	*Nil.*	...
Kaira Thakoors	27,994	...	27,994	1,558	26,436	27,000	5 per cent.	1,209
Manager, Sindh Encumbered Estate	(*a*) 10,289	500	10,789	7,236	3,553	138,556	5 "	1,983
Manager, Thar and Parkar Encumbered Estate	746	...	746	372	374	3,000	5 "	39
Manager, Encumbered Estate, Hyderabad	(*a*) 18,762	...	18,762	5,842	12,920	(*b*) 18,762	5 "	157
Manager, Encumbered Estate, Shikarpur	(*a*) 8,952	...	8,952	721	8,231	(*b*) 8,952	5 "	65
Manager, Encumbered Estate, Upper Sind Frontier	(*a*) 980	...	980	185	795	(*b*) 980	5 "	6
Mir Fateh Khan	300	...	300	300	...	1,500	*Nil.*	...
Mir Gulam Mahomed Khan, Tanda, and Mir Ali Murdan Khan	680	...	680	88	592	4,400	5 per cent.	32
Mir Nazaf Ali Khan walad Mir Ali Akbar Khan	92	...	92	30	62	150	*Nil.*	...
Sayad Shah Azdulla Husen Valad, Sayad Mahomed Amin, Din Alli Sahib, Shahzada Nashin (Pirzada and Jaghirdar of the Dargah of Shahapur)	4,168	...	4,168	83	4,085	4,200	5 per cent.	209
Sirdar Shere Ali Khan, ex-Wali of Kandahar	1,500	..	1,500	1,200	300	3,000	*Nil.*	...
Sir Jamsetji Jejeebhoy, Baronet	16,361	...	16,361	3,276	13,085	45,000	5 per cent.	724
Talookdaree Settlement Officer, Ahmedabad	13,248	250	13,498	870	12,628	47,000	5 "	494
Talookdaree Settlement Officer, Broach	13,406	2,507	15,913	1,995	13,918	47,000	5 "	3,193
Thakoor of Dhrole	12,349	...	12,349	1,409	10,940	15,000	5 "	591
Thakoors of Wullabpur	18	...	18	18	...	1,500	4½ "	1
Yedneshwar and Sudasew Balkristna Dixit in Khandeish	3,028	...	3,028	325	2,703	6,000	4½ "	136
TOTAL . Rx.	148,251	3,257	151,508	27,738	123,770	...	...	9,590
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES, Rx.	370,862	8,042	378,904	78,188	300,716	...	...	20,455
GRAND TOTAL . Rx.	7,383,972	668,141	8,052,113	271,197	7,780,916	...	...	328,896

(*a*) The aggregate of these balances was shown last year against "Manager, Sindh Encumbered Estate."
(*b*) These are transfers from the loan to the Manager, Sindh Encumbered Estate.

No. 84.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1887-88; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1888; and the BALANCES at that Date.

TRANSACTIONS.	STATE.					GUARANTEED.						SUBSIDIZED.	GRAND TOTAL.
	Bengal Central.	Bengal-Nagpur.	Indian Midland.	Southern Mahratta.	TOTAL.	Bombay, Baroda, and Central India.	Great Indian Peninsula.	Madras.	Oude and Rohilkund.	South Indian.	TOTAL.	Rohilkund and Kumaon.	
DURING THE YEAR 1887-88.	£	£	£	£	£	£	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL:													
Share Capital:													
India, at Contract Rates	...	...	...	594	594	...	...	...	...	...	...	...	594
England	...	1,329,640	82,424	499,440	1,911,504	...	...	...	...	...	...	...	1,911,504
Debentures:													
England	250,000	1,000,000	1,000,000	600,000	2,850,000	100,000	...	140,000	426,000	100,000	766,000	...	3,616,000
Debenture Stock:													
England	...	...	...	...	...	...	...	...	...	...	...	...	...
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	5,726	...	30,923	36,649	...	...	...	...	...	...	...	36,649
A. TOTAL RECEIPTS . £	250,000	2,335,366	1,082,424	1,130,957	4,798,747	100,000	...	140,000	426,000	100,000	766,000	...	5,564,747
B. Payments for discharge of Debentures . £	...	...	...	...	...	...	...	...	426,000	...	426,000	...	426,000
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL . £	250,000	2,335,366	1,082,424	1,130,957	4,798,747	100,000	...	140,000	...	100,000	340,000	...	5,138,747
ON ACCOUNT OF CAPITAL EXPENDITURE:													
Payments:													
India, at Contract Rates	3,384	1,514,680	1,227,010	630,570	3,375,644	123,098	385,710	210,365	228,739	96,731	1,044,643	...	4,420,287
England	6,280	584,250	913,416	202,879	1,706,825	206,256	399,168	136,170	84,254	177,636	1,003,484	...	2,710,309
C. TOTAL . £	9,664	2,098,930	2,140,426	833,449	5,082,469	329,354	784,878	346,535	312,993	274,367	2,048,127	...	7,130,596
Repayments:													
India, at Contract Rates	...	...	...	...	...	212,494	614,162	215,086	175,615	170,650	1,388,007	...	1,388,007
England	39	4,118	11,080	2,930	18,167	2,172	788	5,814	119	2,655	11,548	...	29,715
D. TOTAL . £	39	4,118	11,080	2,930	18,167	214,666	614,950	220,900	175,734	173,305	1,399,555	...	1,417,722
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE . £	9,625	2,094,812	2,129,346	830,519	5,064,302	114,688	169,928	125,635	137,259	101,062	648,572	...	5,712,874
A. + D. TOTAL RECEIPTS . £	250,039	2,339,484	1,093,504	1,133,887	4,816,914	314,666	614,950	360,900	601,734	273,305	2,165,555	...	6,982,469
B. + C. TOTAL PAYMENTS . £	9,664	2,098,930	2,140,426	833,449	5,082,469	329,354	784,878	346,535	738,993	274,367	2,474,127	...	7,556,596

TO 31ST MARCH 1888.													
ON ACCOUNT OF SHARE AND OTHER CAPITAL:													
Share Capital:													
India, at Contract Rates	...	...	...	8,494	8,494	21,672	496,897	...	424,419	1,221	944,209	..	952,703
England	500,000	2,985,314	2,978,924	3,491,540	9,955,778*	7,528,628	19,503,103	10,257,630	3,575,581	3,207,856	44,072,798	200,000	54,228,576
Debentures:													
Nominal amount	500,000	1,000,000	1,000,000	2,300,000	4,800,000	988,500	2,111,500	400,000	4,915,300	970,000	9,385,300	...	14,185,300
Cash received	500,000	1,000,000	1,000,000	2,300,000	4,800,000	974,500	2,104,000	400,000	4,897,800	967,000	9,343,300	...	14,143,300
Debenture Stock													
Stock represented	..	..	...	1,200,000	1,200,000	...	2,701,450	...	384,700	425,000	3,511,150	...	4,711,150
Cash received	...	...	...	1,200,000†	1,200,000	...	2,475,559	...	354,589	425,000	3,255,148	...	4,455,148
Capital not bearing Interest:													
India, at Contract Rates	...	.	...	.	...	...	74 929	..	.	55	74,984	...	74,984
England	...	5,726	...	54,923	60,649	32,270	222,376	12,014	15,922	62,273	344,855	...	405,504
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL £	1,000,000	3,991,040	3,078,924	7,054,057	16,024,921	8,557,070	24,876,864	10,669,644	9,268,311	4,663,405	58,035,294	200,000	74,260,215
ON ACCOUNT OF CAPITAL EXPENDITURE:													
Net payments.													
India, at Contract Rates	276,229	1,517,460	2 636,404	4,778,891	9,208,984	2,987,642	8,408,457	4,271,751	4,827,895	1,179,135	21,674,880	..	30,883,864
England	477,690	620,132	1,308,908	1,363,966	3,770,696	5,620,399	16,411,922	6,239,531	4,337,872	3,410,294	36,020,018	200,000	39,990,714
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE £	753,919	2,137,592	3,945,312	6,142,857	12,979,680	8,608,041	24,820,379	10,511,282	9,165,767	4,589,429	57,694,898	200,000	70,874,578
BALANCE OF ACCOUNT WITH COMPANY:													
At Credit* £	246,081	1,853,448	33,612	912,100	3,045,241	...	56,485	158,362	102,544	73,976	391,367	...	3,436,608
At Debit £	...	...	...	...	...	50,971	...	...	...	...	50,971	...	50,971

* Excluding East Indian Railway Company.
† Mysore Railway Debenture Capital. The Cash received in this case was 1,224,000*l*., of which the sum of 24,000*l*. is included under "Capital not bearing Interest."

No. 85.—ABSTRACT STATEMENT showing, in respect of Miscellaneous Accounts between the Balances unadjusted at the com

	UNADJUSTED 1ST APRIL Debits.	No. of Items.
Her Majesty's Imperial Government.	£	
Advances in India on account of the Emigration of Coolies and Supplies to Her Majesty's Ships on the East India Station	19,367	1
Pensions paid in India to out-pensioners of Chelsea Hospital, &c.	16,304	2
Ditto ditto to retired Hong-Kong Police	405	3
Postal and Money Order Transactions	4,337	4
Little Basses Light Vessel Dues	...	5
Balances of Shipping Masters' Accounts	...	6
Expedition to South Africa	1,134	7
Expeditions to Egypt	49,553	8
Defence Works at Aden	...	9
Miscellaneous	3,157	10
	94,257	11
Her Majesty's Indian Government in London.		
Discharge of the Principal of the Indian Transfer Loan of 22nd April 1854	...	12
Bills drawn by the Mission to the Court of Persia	...	13
Bills of Exchange payable in England (drawn between 1834 and 1864)	...	14
Family and Miscellaneous Remittances made by means of Rolls	...	15
Family Allotments	...	16
Remittances by Administrators General	...	17
East Indian Railway Company. Advances in England for purchase of Stores, &c.	...	18
Rajputana-Malwa Railway. Ditto ditto ditto	...	19
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States, &c.	379	20
Pay and Pensions paid in England chargeable to Native States Foreign Funds, &c.	207	21
Miscellaneous	1,545	22
	2,131	23
£	96,388	24

INDIA and ENGLAND, the Transactions during the Year ended 31st March 1888, and mencement and close of that Year.

No. of Items.	Balances, 1887.	1887-88.				Unadjusted Balances, 31st March 1888.	
		India.		England.			
	Credits.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£	£
1	...	106,096	287	...	113,711	11,465	...
2	...	21,990	14	...	21,639	16,641	...
3	...	812	...	...	818	399	...
4	...	...	143,871	138,186	...	...	1,348
5	6,776	84	13,272	12,433	...	...	7,531
6	1,483	44	1,260	752	...	...	1,947
7	...	7	17	...	279	845	...
8	...	5,616	22,095	...	36,881	...	3,807
9	12,000	51,280	...	...	5,064	34,216	
10	...	12,091	4,462	1,102	8,176	3,712	...
11	20,259	198,020	185,278	152,473	186,568	67,278	14,633
12	...	...	2,812	2,812	...	...	...
13	7,580	...	66,669	63,114	...	...	11,135
14	8,234	...	...	...	...	...	8,234
15	54,486	169	343,566	333,593	597	...	64,887
16	220	...	4,506	4,340	...	...	386
17	9,784	31	41,235	50,105	15,321	...	16,204
18	...	...	241,861	242,767	906	...	...
19	...	...	123,806	123,825	19	...	...
20	...	3	149,198	151,822	...	3,006	...
21	...	...	15,437	15,678	...	448	...
22	...	2,901	17,724	16,398	2,583	537	..
23	80,304	3,104	1,006,814	1,004,454	19,426	3,991	100,846
24	100,563	201,124	1,192,092	1,156,927	205,994	71,269	115,479

Debt, Deposits, &c.

No. 86.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding during the Year ended 31st March 1888, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	Bills Outstanding on 1st April 1887.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1888.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	R	£	R	£	R	£	R	£
Charged under Secretary of State's Bills:								
In Calcutta	5,60,000	39,981	10,12,78,327	7,137,531	9,77,35,327	6,894,661	41,03,000	282,851
In Madras	3,50,000	24,941	1,73,50,895	1,220,680	1,60,26,569	1,130,225	16,74,326	115,396
In Bombay	28,90,000	206,331	9,94,94,771	7,000,366	9,44,14,771	6,657,654	79,70,000	549,043
Total .	38,00,000	271,253	21,81,23,993	15,358,577	20,81,76,667	14,682,540	1,37,47,326	947,290

For amount charged under Secretary of State's Bills:—	R
Amount of Bills drawn	21,81,23,993
Amount of Bills drawn if issued at 2s. the rupee . . .	15,35,85,770
Difference on account of Loss by Exchange . . .	6,45,38,223
The average rate of Exchange on Bills drawn during the year was	s. d. 1 —4·8989134

No. 87.—STATEMENT showing the Distribution of the CASH BALANCES.

1st April 1887 (Opening Balance).	No. of Treasuries.			31st March 1888 (Closing Balance).
		INDIA.		
Rx.			Rx.	Rx.
		Reserve Treasuries:		
89,718	1	In Calcutta	285,333	
305,705	1	In Madras	107,586	
117,686	1	In Bombay	325,778	718,697
...	...	In the Bank of Bengal, Calcutta:		
642,874	1	For India, General	468,373	
113,251	1	For Bengal	117,992	
			586,365	
227,514	1	In the Bank of Madras	166,922	
395,855	1	In the Bank of Bombay	613,928	1,367,215
		In Agencies of the Banks:		
1,746,774	14	of Bengal	1,473,465	
410,064	10	of Madras	432,685	
355,502	4	of Bombay	414,867	2,321,017
		District Treasuries:		
618,902	13	India, General	775,552	
470,135	18	Central Provinces	502,464	
485,770	31	Burma	599,338	
386,702	12	Assam	395,245	
2,093,900	44	Bengal	1,736,998	
1,328,847	49	North-Western Provinces and Oudh	1,636,227	
721,070	31	Punjab	825,504	
1,373,442	24	Madras	1,395,456	
1,312,074	20	Bombay	1,609,988	9,476,772
13,195,785		TOTAL TREASURIES IN INDIA . Rx.		13,883,701
		ENGLAND.		
5,280,829	1	Home Treasury of the Government of India . . . . . £		5,900,697
18,476,614		GRAND TOTAL		19,784,398

CALCUTTA,
The 16th February 1889.

E. GAY,
Comptroller General.

Government of India Central Printing Office.—No. 353 C. G.—18-2 89.—510.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

FOR

1887-88.

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No. 88.—An ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES of INDIA on the 31st March 1888; the amount of DEBT INCURRED and DISCHARGED during the year 1887-88, including the amount of ADVANCES and REPAYMENTS on VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1888.

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
Revenue	2	15,034,458	1,701,386	3,565,810	960,396	18,463,828	9,097,246	6,331,742	10,532,930	12,701,207	78,389,003	261,047	78,650,050
Exchange added to Revenue	,,	109,694	...	...	...	...	...	...	...	...	109,694	...	109,694
Extraordinary Receipts	1	63,690	...	...	...	...	...	...	...	...	63,690	...	63,690
Permanent Debt incurred—													
Rupee Debt—													
4 p. c. Rupee Loans	75	5,500,009	...	...	...	...	...	...	...	...	5,500,009	...	5,500,009
Stock Notes	,,	11	1	...	...	822	1,356	550	1,084	1,440	5,264	...	5,264
TOTAL		5,500,020	1	...	...	822	1,356	550	1,084	1,440	5,505,273	...	5,505,273
Unfunded Debt—													
Treasury Notes	77	100	...	...	...	...	...	...	...	...	100	...	100
Deposits of Service Funds	78	110,567	...	...	...	...	...	...	3,639	9,116	123,322	...	123,322
Savings Bank Deposits	79	412,660	149,053	192,931	84,408	1,114,124	516,179	446,646	485,261	1,277,923	4,679,185	...	4,679,185
TOTAL		523,327	149,053	192,931	84,408	1,114,124	516,179	446,646	488,900	1,287,039	4,802,607	...	4,802,607
Deposits and Advances not bearing Interest—													
Balances of Provincial Allotments	68	691	10,226	85,596	6,494	135,493	...	20,100	148,531	16,554	423,685	...	423,685
Excluded Local Funds	80	79,291	13,820	86,719	2,150	43,923	84,580	47,933	60,345	301,973	720,734	...	720,734
Political and Railway Funds	81	309,115	...	...	...	...	...	...	...	...	309,115	...	309,115
Departmental and Judicial Deposits	82	1,659,651	587,396	560,548	110,745	2,796,954	2,593,266	1,719,091	2,268,120	1,959,467	14,255,238	...	14,255,238
Advances	89	2,124,013	97,723	416,423	37,399	240,208	254,522	223,073	248,746	6,484,396	10,126,503	9,090	10,135,593
Suspense Accounts	90	11,028	799	37,815	398	1,389	7,470	7,889	4,276	12,908	83,972	...	83,972
Miscellaneous	92	123,263	...	...	...	...	...	2	55,622	189,755	368,642	...	368,642
TOTAL		4,307,052	709,964	1,187,101	157,186	3,217,967	2,939,838	2,018,088	2,785,640	8,965,053	26,287,889	9,090	26,296,979
Loans to Municipalities, Native States, &c.	83	4,512	3,862	4,912	55	84,116	21,051	8,185	74,613	69,891	271,197	...	271,197
Capital Receipts from Railway Companies—													
On account of Subscribed Capital	84	...	...	...	...	...	...	...	...	594	594	5,564,153	5,564,747
Repayments	,,	1,388,007	...	...	...	...	...	...	...	...	1,388,007	29,715	1,417,722
Remittances—													
Inland Money Orders	94	991,934	679,874	1,072,979	406,500	3,569,308	1,657,852	873,521	1,329,356	1,084,340	11,665,664	...	11,665,664
Other Departmental Accounts	96	341,241	103,208	194,421	1,799	*—367,415*	164,142	403,285	*—72,180*	*—493,974*	274,527	...	274,527
Net Receipts by Civil Treasuries from—													
Post Office	,,	736,799	317,528	948,364	239,526	*—54,918*	*—763,831*	*—272,466*	*—197,445*	*—31,564*	921,993	...	921,993
Guaranteed Railways	,,	*—284,452*	...	...	...	...	435,911	...	586,364	2,534,676	3,272,499	...	3,272,499
Net Receipts from Civil Treasuries by—													
Telegraph	,,	77,388	...	...	...	...	...	...	...	...	77,388	...	77,388
Marine	,,	299,263	...	...	...	...	...	...	...	...	299,263	...	299,263
Military	,,	7,342,130	...	...	...	...	...	...	3,989,310	2,350,987	13,682,427	...	13,682,427
Public Works	,,	*—2,941,744*	76,963	1,152,639	183,267	699,435	1,626,052	292,021	1,117,853	1,728,506	3,934,992	...	3,934,992
Remittance Account between England and India	97	700,359	863	15,391	5,876	22,310	6,446	2,683	105,425	332,739	1,192,092	205,994	1,398,086
TOTAL		7,262,918	1,178,436	3,383,794	836,968	3,868,720	3,126,572	1,299,044	6,858,683	7,505,710	35,320,845	205,994	35,526,839
Secretary of State's Bills drawn	86	...	...	...	...	...	...	...	...	...	...	15,358,577	15,358,577
Total Receipts		34,193,678	3,742,702	8,334,548	2,039,013	26,749,577	15,702,242	10,104,255	20,741,850	30,530,934	152,138,799	21,428,576	173,567,375
Opening Balance	87	1,584,041	545,522	939,869	386,702	2,424,292	1,892,609	924,909	2,316,724	2,181,117	13,195,785	5,280,829	18,476,614
Grand Total		35,777,719	4,288,224	9,274,417	2,425,715	29,173,869	17,594,851	11,029,164	23,058,574	32,712,051	165,334,584	26,709,405	192,043,989

No. 88.—An ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES of INDIA on the 31st March 1888; the amount of DEBT INCURRED and DISCHARGED during the year 1887-88, including the amount of ADVANCES and REPAYMENTS on VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and PROVINCES; and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1888.

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	£	
Expenditure	3	19,205,848	1,081,814	3,307,212	642,168	8,606,689	4,275,528	4,373,992	8,634,384	8,434,652	58,562,287	15,389,065	73,951,352
Exchange charged as Expenditure	,,	6,466,633	...	...	...	...	...	...	...		6,466,633	...	6,466,633
Add—Provincial Surpluses transferred to "Deposits"	,,	691	10,226	85,596	6,494	135,493	...	20,100	148,531	16,554	423,685	...	423,685
Deduct—Provincial Deficits charged against "Deposits"	,,	...	...	...	...	...	—53,094	...	...	...	—53,094	...	—53,094
Capital outlay on Railways and Irrigation not charged to Revenue	,,	51,435	—1,388,623	675,229	...	375,000	137,059	816,374	513,455	20,018	1,199,947	1,115,946	2,315,893
Exchange on Expenditure not charged to Revenue	,,	468,931	...	...	...	...	..	...	...	...	468,931	...	468,931
Permanent Debt discharged—													
Rupee Debt—													
5½ p. c.	75	670	...	...	...	...	...	...	...	...	670	...	670
5 p. c.	,,	50	...	...	...	...	...	...	...	...	50	...	50
4½ p. c.	,,	1,540	...	...	...	...	...	...	...	...	1,540	...	1,540
4 p. c.	,,	66,701	...	...	...	...	...	...	...	...	66,701	...	66,701
Stock Notes	,,	5	20	...	41	155	86	127	74	5	513	...	513
TOTAL		68,966	20	...	41	155	86	127	74	5	69,474	...	69,474
Unfunded Debt—													
Special Loans	76	524	...	...	...	...	...	...	...	...	524	...	524
Deposits of Service Funds	78	75,461	...	...	..	..	...	...	3,040	2,621	81,122	...	81,122
Savings Bank Deposits	79	321,452	122,344	136,145	69,566	864,466	441,973	368,437	426,451	1,043,636	3,794,470	...	3,794,470
TOTAL		397,437	122,344	136,145	69,566	864,466	441,973	368,437	429,491	1,046,257	3,876,116	...	3,876,116
Deposits and Advances not bearing Interest—													
Balances of Provincial Allotments	68	...	...	...	...	...	53,094	...	...	...	53,094	...	53,094
Excluded Local Funds	80	73,296	15,068	83,748	1,996	44,864	88,593	49,437	56,462	295,505	708,969	...	708,969
Political and Railway Funds	81	262,387	...	...		...	...		...	...	262,387	...	262,387
Departmental and Judicial Deposits	82	1,726,383	565,585	548,717	107,672	2,722,368	2,599,023	1,771,711	2,198,373	1,948,520	14,188,352	...	14,188,352
Advances	89	2,156,390	97,965	416,334	50,205	244,743	260,060	243,405	288,360	6,564,741	10,322,203	8,439	10,330,642
Suspense Accounts	90	17,593	5,398	7,062	1,046	82,397	11,176	10,119	51,771	25,607	212,169	...	212,169
Exchange on Remittance Account	91	489,482	...	...	...	...	...	...	...	...	489,482	...	489,482
Miscellaneous	92	12,092	...	...	...	8,810	32	...	...	24,101	45,035	2,022	47,057
TOTAL		4,737,623	684,016	1,055,861	160,919	3,103,182	3,011,978	2,074,672	2,594,966	8,858,474	26,281,691	10,461	26,292,152
Loans to Municipalities, Native States, &c.	83	3,858	...	3,288	...	300,225	1,000	6,850	43,700	309,220	668,141	..	668,141
Payments to Railway Companies on Capital Account—													
For Discharge of Debentures	84	...	...	...	...	...	...	...	...	...	...	426,000	426,000
For Expenditure	,,	1,044,643	1,514,680	...	...	3,384	1,227,010	. .	106,457	524,113	4,420,287	2,710,309	7,130,596
Remittances—													
Inland Money Orders	94	600,940	288,103	227,424	184,531	3,766,650	2,520,640	1,226,023	1,468,573	1,377,772	11,660,656	...	11,660,656
Other Local Remittances	95	—6,334,258	137,820	—818,090	97,898	11,402,406	—428,967	—1,437,811	2,388,771	—4,966,822	20,947	...	20,947
Other Departmental Accounts	96	—2,671,144	354,940	—418,203	307,622	—2,166,344	1,062,586	—644,079	729,755	3,712,507	267,640	...	267,640
Net Payments into Civil Treasuries by—													
Post Office	,,	387,651	429,124	955,689	242,335	—14,835	—754,661	—259,274	19,745	—76,986	928,788	...	928,788
Guaranteed Railways	,,	3,272,499	...	...	.	. .	...	...	...	...	3,272,499	...	3,272,499
Net Issues from Civil Treasuries to—													
Telegraph	,,	62,653	9,614	51,166	11,356	—132,980	11,574	13,741	6,602	43,545	77,271	...	77,271
Marine	,,	114,789	44	95,443	2,293	—7,532	—26	1,052	4,430	94,039	304,532	...	304,532
Military	,,	2,230,162	356,336	1,709,395	123,073	239,984	2,306,734	3,244,937	1,576,359	1,958,572	13,745,552	...	13,745,552
Public Works	,,	—2,951,378	68,786	1,127,969	182,174	715,999	1,648,580	304,926	1,143,136	1,665,044	3,905,236	...	3,905,236
Remittance Account between England and India	97	89,422	...	151	...	504	264	640	17,271	92,872	201,124	1,156,927	1,358,051
TOTAL		—5,198,664	1,644,767	2,930,944	1,151,282	13,803,852	6,366,724	2,450,155	7,354,642	3,880,543	34,384,245	1,156,927	35,541,172
Secretary of State's Bills paid	86	6,894,661	...	...	...	...	...	...	1,130,225	6,657,654	14,682,540	...	14,682,540
Total Disbursements		34,142,062	3,669,244	8,194,275	2,030,470	27,192,446	15,408,264	10,110,707	20,955,925	29,747,490	151,450,883	20,808,708	172,259,591
Closing Balance	87	1,635,657	618,980	1,080,142	395,245	1,981,423	2,186,587	918,457	2,102,649	2,964,561	13,883,701	5,900,697	19,784,398
GRAND TOTAL		35,777,719	4,288,224	9,274,417	2,425,715	29,173,869	17,594,851	11,029,164	23,058,574	32,712,051	165,334,584	26,709,405	192,043,989

No. 89.—An Account of Repayment of Advances and Advances Repayable for the year ended 31st March 1888.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal	North-Western Provinces & Oudh	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
ADVANCES REPAYABLE—												
Advances—												
Civil Advances	693,557	14,416	356,576	7,459	18,641	25,283	12,471	26,622	50,885	1,205,910	...	1,205,910
Advances for Rest Camps	...	...	...	...	...	932	1,851	90	...	2,873	...	2,873
Special Advances	...	5	.	...	676	...	...	4,771	...	5,452	...	5,452
Forest Advances	11,782	36,012	36,474	8,960	28,038	48,010	41,363	62,575	93,749	366,963	...	366,963
Advances to Cultivators	4,370	15 994	...	145	10,605	26,994	31,268	2,078	9,933	101,387	...	101,387
Advances for Survey Operations	...	70	...	3,259	6	...	. .	19,434	30,737	53,506	...	53,506
Advances under special Laws	...	...	...	...	9,244	2,896	...	...	...	12,140	...	12,140
Salt and Excise Advances	...	...	...	...	...	...	...	2,997	...	2,997	...	2,997
Opium Advances	...	...	...	...	7,627	...	...	...	...	7,627	...	7,627
Stock Account—Opium	...	...	...	..	.	...	...	1,092	55,366	56,458	...	56,458
Advances Recoverable, Post Office	37,722	29,877	22,844	17,441	131,085	58,027	39,279	64,212	88,535	489,022	...	489,022
Advances Recoverable, Marine	15,710	...	...	...	...	...	...	...	...	15,710	...	15,710
Advances Recoverable, Military	2,340	...	...	...	...	...	...	...	880	3,220	...	3,220
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	140	...	...	...	...	140	...	140
Irrigation	...	...	. .	...	3,061	...	2,408	...	...	5,469	...	5,469
Permanent Advances—												
Permanent Advances, Civil	106	48	522	135	380	24	42	16,078	466	17,801	...	17,801
Post Office Permanent Advances	...	...	7	...	4	5	13	100	45	174	...	174
Accounts with Foreign States—												
H. M.'s Col Govt., Ceylon	11,804	...	...	...	...	...	...	...	...	11,804	...	11,804
Ditto ditto, Mauritius	19,201	...	...	...	...	...	...	...	...	19,201	...	19,201
Ditto ditto, Straits Settlements	9,347	...	...	...	...	...	...	...	...	9,347	...	9,347
Berar Suspense Account	383,476	...	...	...	...	...	...	...	...	383,476	...	383,476
Account Current with Native States	19,214	1,301	...	...	30,581	15	19,147	48,697	44,957	163,912	...	163,912
Ditto ditto ditto Post Office	...	...	...	...	...	92,336	75,231	...	...	167,567	...	167,567
Ditto ditto Netherland Government	4	...	...	...	...	...	...	...	...	4	...	4
Coinage Accounts—												
Mint Certificates	913,343	...	...	...	...	...	...	...	6,107,196	7,020,539	...	7,020,539
Copper Coinage Account	2,037	...	...	...	...	...	...	...	1,647	3,684	...	3,684
Small Coin Depôt Balances	...	...	...	...	120	...	...	...	...	120	...	120

ENGLAND—												
REPAYMENT OF ADVANCES—												
Repayment of Disbursements in England for purchase of Malt Liquor, on behalf of the Imperial Government	...	...	...	...	...	...	...	...	...	...	2,288	2,288
Repayment of expenses in England in connection with the employment of Indian Native Troops in the Soudan and Nubia, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	103	103
Repayment of moiety of expenditure in England to the 31st March 1887 on account of Defence Works at Aden, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	6,699	6,699
TOTAL	2,124,013	97,723	416,423	37,399	240,208	254,522	223,073	248,746	6,484,396	10,126,503	9,090	10,135,593

Disbursements.

ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	701,366	14,170	355,167	6,054	18,968	21,608	10,483	32,954	48,101	1,208,871	...	1,208,871
Advances for Rest Camps	...	...	...	...	...	983	1,571	85	...	2,639	...	2,639
Special Advances	..	...	...	...	289	...	...	4,691	...	4,980	...	4,980
Forest Advances	11,856	37,676	35,730	8,745	27,474	47,527	41,388	64,759	93,979	369,134	...	369,134
Advances to Cultivators	4,136	18,393	...	30	8,132	32,747	38,677	11,933	11,920	125,968	...	125,968
Advances for Survey Operations	...	75	.	3,584	1	...	...	16,356	26,323	46,339	...	46,339
Advances under special Laws	...	...	...	...	18,881	426	...	...	...	19,307	...	19,307
Salt and Excise Advances	...	...	...	...	...	...	...	4,096	2,175	6,271	...	6,271
Opium Advances	...	...	...	...	4,779	...	...	...	...	4,779	...	4,779
Stock Account—Opium	...	...	...	...	...	...	...	2,042	50,088	52,130	...	52,130
Advances Recoverable, Post Office	37,581	26,819	24,107	17,825	132,621	58,893	38,343	68,252	90,468	494,909	...	494,909
Advances Recoverable, Marine	12,371	.	...	...	...	...	...	...	...	12,371	...	12,371
Advances Recoverable, Military	...	...	...	...	...	...	...	117	...	117	...	117
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	198	...	...	...	...	198	...	198
Irrigation	...	...	...	...	4,538	...	2,335	...	...	6,873	...	6,873
Carried over	767,310	97,133	415,004	36,238	215,881	162,184	132,797	205,285	323,054	2,354,886	...	2,354,886

No. 89.—An ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE for the year ended 31st March 1888—*continued.*

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Brought forward .	767,310	97,133	415,004	36,238	215,881	162,184	132,797	205,285	323,054	2,354,886	...	2,354,886
Disbursements—*contd.*												
ADVANCES—*contd.*												
PERMANENT ADVANCES—												
Permanent Advances, Civil . .	160	34	1,269	187	215	104	227	7,378	554	10,128	...	10,128
Post Office Permanent Advances .	...	27	61	3	38	...	14	20	73	236	...	236
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon . .	19,833	...	...	...	...	...	...	...	...	19,833	...	19,833
Ditto ditto, Mauritius . .	18,311	...	...	...	...	...	...	...	...	18,311	...	18,311
Ditto ditto, Straits Settlements .	9,804	...	...	...	...	...	...	...	...	9,804	...	9,804
Berar Suspense Account . .	382,719	...	...	...	...	...	...	...	...	382,719	...	382,719
Account Current with Native States .	16,851	771	...	...	28,609	15	23,094	64,082	47,605	181,027	...	181,027
Ditto ditto ditto Post Office .	...	...	...	...	...	92,337	75 231	...	...	167,568	...	167,568
COINAGE ACCOUNTS—												
Mint Certificates	916,904	...	...	...	...	...	...	...	5,999,864	6,916,768	...	6,916,768
Bullion advances for Coinage . .	23,523	..	...	...	...	...	...	...	174,238	197,761	...	197,761
Small Coin Depôt Balances . .	975	...	..	13,777	...	5,420	12,042	11,595	19,353	63,162	...	63,162
ENGLAND—												
ADVANCES REPAYABLE—												
For purchase of Malt Liquor, on behalf of the Imperial Govt. . .	...	...	...	...	...	...	...	...	...	...	2,288	2,288
Moiety of Expenditure in England on Account of defence works at Aden, recoverable from the Imperial Govt.	...	...	...	...	...	...	...	...	...	...	6,151	6,151
TOTAL .	2,156,390	97,965	416,334	50,205	244,743	260,060	243,405	288,360	6,564,741	10,322,203	8,439	10,330,642

No. 90.—SUSPENSE ACCOUNTS for the year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
RECEIPTS—												
SUSPENSE ACCOUNTS—												
Suspense Account	...	8	3,863	...	...	...	58	1,507	...	5,436	...	5,436
Post Office Suspense Account	491	318	592	...	...	1,405	937	1,045	...	4,788	...	4,788
English Stores Suspense Account	...	...	116	...	...	...	...	1,724	8,130	9,970	...	9,970
CHEQUES AND BILLS—												
Pre-audit Cheques	...	97	...	...	1,389	...	...	...	...	1,486	...	1,486
Cheques issued, Local Funds	...	360	...	...	...	...	...	...	616	976	...	976
Departmental Cheques	...	...	...	...	...	...	...	...	882	882	..	882
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	2,830	1	27,108	...	...	312	...	...	...	30,251	...	30,251
Postal Cash Balances	1,746	...	...	...	...	3,696	1,637	...	...	7,079	...	7,079
Telegraph Cash Balances	3,296	...	...	...	...	...	...	...	...	3,296	...	3,296
Military Cash Balances	...	...	...	...	...	...	...	...	1,671	1,671	...	1,671
Public Works Cash Balances—												
Buildings and Roads	...	...	4,431	391	...	1,653	2,228	...	...	8,703	...	8,703
Irrigation	20	...	...	...	...	404	2,806	...	...	3,230	...	3,230
Railway Revenue	2,645	...	1,705	7	...	...	...	...	...	4,357	...	4,357
Railway Capital	...	15	...	...	...	...	223	...	1,609	1,847	...	1,847
TOTAL	11,028	799	37,815	398	1,389	7,470	7,889	4,276	12,908	83,972	...	83,972
DISBURSEMENTS—												
SUSPENSE ACCOUNTS—												
Suspense Account	8,818	...	...	18	4,905	608	...	...	...	14,349	...	14,349
Capitalized Outstanding	...	...	...	...	208	...	...	...	...	208	...	208
Post Office Suspense Account	...	...	...	41	187	...	...	...	13,635	13,863	...	13,863
Savings Bank Investment Account	3	...	...	...	...	...	...	...	...	3	...	3
English Stores Suspense Account	...	...	...	...	...	92	...	...	...	92	...	92
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	1,155	...	...	506	504	3,083	780	6,028	...	6,028
Bills payable	161	...	...	...	...	...	...	...	...	161	...	161
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	...	...	...	68	58,117	...	1,339	19,587	7	79,118	...	79,118
Postal Cash Balances	...	4,852	1,508	905	9,063	...	...	8,722	6,808	31,858	...	31,858
Marine Cash Balances	497	...	...	...	...	...	...	...	...	497	...	497
Military Cash Balances	6,313	...	...	...	...	...	...	13,077	...	19,390	...	19,390
Public Works Cash Balances—												
Buildings and Roads	828	78	...	...	7,914	...	...	627	486	9,933	...	9,933
Irrigation	...	...	51	...	1,091	...	...	...	1,244	2,386	...	2,386
Railway Revenue	...	468	...	...	79	274	8,276	189	2,647	11,933	...	11,933
Railway Capital	973	...	4,348	14	833	9696	...	6,486	...	22,350	...	22,350
TOTAL	17,593	5,398	7,062	1,046	82,397	11,176	10,119	51,771	25,607	212,169	...	212,169

No. 91.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNTS for 1887-88.

	Credits.	Debits.	Net.
	Rx.	*Rx.*	*Rx.*
On Secretary of State's Bills	7,609,104	7,870,156	—261,052
On Capital Transactions of Railway Companies—			
Guaranteed Railways	245,550	375,214	—129,664
Subsidized Railways	1,306,639	1,405,405	—98,766
On E. I. Railway Advances	101,632	101,632	...
On Rajputana-Malwa Railway Advances	52,024	52,024	...
On Postal and Money Order Transactions	58,067	58,067	...
On Remittance Transactions	187,868	187,868	...
TOTAL	9,560,884	10,050,366	—489,482

No. 92.—An ACCOUNT of RECEIPTS and PAYMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, &c., for the year ended 31st March 1888.

	India, General	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provs & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
Receipts.												
MISCELLANEOUS—												
Adjusting Account of Imperial Loans	57	...	...	...	...	...	...	...	...	57	...	57
Security Purchase Account	2,193	...	...	...	...	...	...	...	...	2,193	...	2,193
Exchange Investment Account	9,538	...	...	...	...	...	...	...	...	9,538	...	9,538
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	8,693	8,693	...	8,693
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	15,774	15,774	...	15,774
Government Account	46	...	...	...	...	...	2	13,644		13,692	...	13,692
London Bills payable exchange	111,429	...	...	...	...	...	...	41,978	165,288	318,695	...	318,695
TOTAL	123,263	...	...	...	...	...	2	55,622	189,755	368,642	...	368,642
Disbursements.												
MISCELLANEOUS—												
Miscellaneous Deposits —												
Adjusting Account of Imperial Loans	57	...	...	...	...	...	...	...	...	57	...	57
Security Purchase Account	766	...	...	...	...	...	...	...	...	766	...	766
Exchange Investment Account	11,269	...	...	...	...	...	...	...	...	11,269	...	11,269
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	8,969	8,969	...	8,969
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	15,132	15,132	...	15,132
Government Account	...	...	...	...	8,810	32	...	...	...	8,842	...	8,842
ENGLAND—												
Miscellaneous Deposits —												
Portion of Outstanding Interest, repaid by the Scinde Punjab and Delhi Railway Company on the purchase of their undertaking by the State, claimed during the year	...	...	...	...	...	...	...	...	...	...	2,022	2,022
TOTAL	12,092	...	...	...	8,810	32	...	...	24,101	45,035	2,022	47,057

No. 93.—An ABSTRACT ACCOUNT of REMITTANCES during the year ended 31st March 1888.

RECEIPTS.	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MONEY ORDERS	11,665,664	...	+991,934	+679,874	+1,072,979	+406,500	+3,569,308	+1,657,852	+873,521	+1,329,356	+1,084,340	+11,665,664
OTHER DEPARTMENTAL												
Account Current between Military and Military	653,370	642,942	+215,106	...	...	...	...	...	...	−177,283	−27,395	+10,428
Account Current between Military and Marine, Military Accounts	12,344	7,745	+4,599	...	...	...	...	...	...	...	...	+4,599
Account Current between P. W. & Telegraph, Public Works Accounts	107,459	17,953	+36,354	+2,757	+2,916	+381	+8,290	+4,866	+20,404	+5,592	+7,946	+89,506
Account Current between Post Office and Telegraph, P. O. Accounts	63,692	19,973	−1,006	−977	+1,035	−938	+55,233	−2,771	−2,280	−2,739	−1,838	+43,719
Transfers between P. W. Officers	18,358,736	18,358,468	+367,648	+2,842	+190,470	+2,356	−427,329	−111,037	+375,076	+67,394	−467,152	+268
Account between Guaranteed Railways and Telegraph, Guaranteed Railways Accounts	14,538	441	+14,097	...	...	...	...	...	...	...	...	+14,097
Account between Guaranteed Railways & P. W. D., Public Works Accounts	736,959	625,049	−295,557	+98,586	...	...	−3,609	+273,084	+10,085	+34,856	−5,535	+111,910
TOTAL OTHER DEPARTMENTAL ACCOUNTS	19,947,098	19,672,571	+341,241	+103,208	+194,421	+1,799	−367,415	+164,142	+403,285	−72,180	−493,974	+274,527
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE AND GUARANTEED RAILWAYS—												
Accounts Current between Civil & P. O., Civil Accounts	6,846,394	5,924,401	+736,799	+317,528	+948,364	+239,526	−54,918	−763,831	−272,466	−197,445	−31,564	+921,993
Accounts between Civil and Guaranteed Railways, Civil Accounts	7,369,870	4,097,371	−284,452	...	...	...	...	+435,911	...	+586,364	+2,534,676	+3,272,499
NET RECEIPTS FROM CIVIL TREASURIES BY TELEGRAPH, MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil & Telegraph, Telegraph Accounts	686,807	609,419	+77,388	...	...	...	...	...	...	...	...	+77,388
Accounts Current between Civil and Marine, Marine Accounts	357,294	58,031	+299,263	...	...	...	...	...	...	...	...	+299,263
Accounts Current between Civil and Military, Military Accounts	14,853,763	1,171,336	+7,342,130	...	...	...	...	...	...	+3,989,310	+2,350,987	+13,682,427
Accounts Current between Civil and Public Works, Public Works Accounts	20,040,507	16,105,515	−2,941,744	+76,963	+1,152,639	+183,267	+699,435	+1,626,052	+292,021	+1,117,853	+1,728,506	+3,934,992
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	1,192,092	...	+700,359	+863	+15,391	+5,876	+22,310	+6,446	+2,683	+105,425	+332,739	+1,192,092
TOTAL	51,346,727	27,966,073	+5,929,743	+395,354	+2,116,394	+428,669	+666,827	+1,304,578	+22,238	+5,601,507	+6,915,344	+23,380,654

DISBURSEMENTS.													
Money Orders	...	11,660,656	−600,940	−288,103	−227,424	−184,531	−3,766,650	−2,520,640	−1,[illegible]6,023	−1,468,573	−1,377,772	−11,660,656
Other Local Remittances	100,323,417	100,344,364	+6,334,258	−137,820	+818,090	−97,898	−11,402,406	+428,967	+1,437,811	−2,388,771	+4,986,822	−20,947
Other Departmental Accounts—													
Accounts between Civil and Civil	17,183,006	17,186,284	+2,971,714	−360,002	+381,101	−316,968	+2,161,467	−1,045,831	+653,938	−748,203	−3,700,494	−3,278
Account Current between Military and Marine, Marine Accounts	7,757	12,356	−4,599	...	...	...	...	...	...	...	...	−4,599
Account Current between P. W. and Telegraph, Telegraph Accounts	17,982	107,240	−89,258	...	...	...	...	...	...	...	...	−89,258
Account Current between Post Office and Telegraph, Telegraph Account	19,975	63,694	−43,719	...	...	...	...	..	...	...	...	−43,719
Transfers between Postal Officers . . .	917,285	918,490	−37,444	+5,062	+37,102	+9,346	+4,902	−16,755	−9,859	+18,448	−12,007	−1,205
Transfers between Telegraph Officers . . .	978	978	+31	...	...	...	−25	...	...	...	−6	...
Transfers between Indian and Indo-European Telegraph, Telegraph Account	75,573	75,573	...	...	...	...	...	...	...	...	...	...
Account between Guaranteed Railways and Telegraph, Telegraph Accounts	441	14,539	−14,098	...	...	...	...	...	...	...	...	−14,098
Account between Guaranteed Railways & P. W. D., Guaranteed Railway Accounts	625,385	736,868	−111,483	...	...	...	...	...	...	...	...	−111,483
Total Other Departmental Accounts .	18,848,382	19,116,022	+2,671,144	−354,940	+418,203	−307,622	+2,166,344	−1,062,586	+644,079	−729,755	−3,712,507	−267,640
Net Payments into Civil Treasuries by Post Office and Guaranteed Railways—													
Accounts Current between Civil and Post Office, Post Office Accounts	6,055,647	6,984,435	−387,651	−429,124	−955,689	−242,335	+14,835	+754,661	+259,274	−19,745	+76,986	−928,788
Accounts between Civil and Guaranteed Railways, Guaranteed Railways Accounts	4,085,563	7,358,062	−3,272,499	...	...	...	...	...	...	...	...	−3,272,499
Net Issues from Civil Treasuries to Telegraph, Marine, Military, and Public Works—													
Accounts Current between Civil and Telegraph, Civil Accounts	609,239	686,510	−62,653	−9,614	−51,166	−11,356	+132,980	−11,574	−13,741	−6,602	−43,545	−77,271
Accounts Current between Civil and Marine, Civil Accounts	56,912	361,444	−114,789	−44	−95,443	−2,293	+7,532	+26	−1,052	−4,430	−94,039	−304,532
Accounts between Civil and Military, Civil Accounts	1,221,718	14,967,270	−2,230,162	−356,336	−1,709,395	−123,073	−239,984	−2,306,734	−3,244,937	−1,576,359	−1,958,572	−13,745,552
Accounts between Civil and Public Works, Civil Accounts	13,042,557	16,947,793	+2,951,378	−68,786	−1,127,969	−182,174	−715,999	−1,648,580	−304,926	−1,143,136	−1,665,044	−3,905,236
Remittance Account between England and India	...	201,124	−89,422	...	−151	...	−504	−264	−640	−17,271	−92,872	−201,124
Total .	25,071,636	47,506,638	−3,205,798	−863,904	−3,939,813	−561,231	−801,140	−3,272,465	−3,306,022	−2,767,543	−3,777,086	−22,435,002

No. 94.—An ACCOUNT of ISSUES and PAYMENTS of INLAND MONEY ORDERS for the year ended 31st March 1888.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
RECEIPTS— Inland Money Orders (Post Office) .	991,934	679,874	1,072,979	406,500	3,569,308	1,657,852	873,521	1,329,356	1,084,340	11,665,664	...	11,665,664
PAYMENTS— Inland Money Orders (Post Office) .	600,940	288,103	227,424	184,531	3,766,650	2,520,640	1,226,023	1,468,573	1,377,772	11,660,656	...	11,660,656

No. 95.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1888.

ABSTRACT.

	Net Receipts + Payments—
	Rx.
INDIA, GENERAL	+6,334,258
CENTRAL PROVINCES	—137,820
BURMA	+818,090
ASSAM	—97,898
BENGAL	—11,402,406
NORTH-WESTERN PROVINCES AND OUDH . . .	+428,967
PUNJAB	+1,437,811
MADRAS	—2,388,771
BOMBAY	+4,986,822
TOTAL . *Rx.*	—20,947

No. 95.—Other Local Remittances during the year ended 31st March 1888—*continued.*

	DETAILS.								
	India, General.			Central Provinces.			Burma.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller—									
Cash Remittances between Treasuries . . .	4,183,925	4,183,925	...	596,862	596,862	...	2,809,702	2,809,702	...
Forest Remittances	33,534	33,229	+ 305	154,410	154,373	+ 37	354,327	355,837	— 1,510
Mint Remittances	5,530,055	5,526,289	+ 3,766	...	...	...	...	...	...
Small Coin Depôt Remittances	309,520	309,520	...	...	...	...	...	...	...
Bengal Remittances	3,547,665	3,547,665	...	...	...	...	...	...	...
Remittances to Bank on Account of Ceylon . .	7,536	106	+ 7,430	...	...	...	...	...	...
Miscellaneous Remittances	72,234	71,764	+ 470	...	...	...	...	...	...
Remittances by Bills—									
Supply Bills since April 1873	38,132	38,095	+ 37	45,810	49,630	— 3,820	1,140,367	1,123,743	+ 16,624
Foreign Supply Bills.	507,128	508,085	— 957	14,111	18,761	— 4,650	505	505	...
Remittance Transfer Receipts since April 1873 . .	67,070	66,467	+ 603	54,397	55,226	— 829	200,777	198,911	+ 1,866
Foreign Remittance Transfer Receipts	473,525	486,764	— 13,239	25,606	25,375	+ 231	41,051	43,544	— 2,493
Emigrants' Remittance Receipts	6,522	5,576	+ 946	...	...	...	...	...	...
Postal Notes payable	...	36	— 36	...	79	— 79	2	7	— 5
Remittances adjusted on the Central Books—									
Foreign Remittances	15,441,795	9,001,717	+ 6,440,078	54,500	183,267	— 128,767	930,020	171,542	+ 758,478
Central Adjusting Account	117,841	225,082	— 107,241	1,522	1,465	+ 57	61,282	16,152	+ 45,130
Egyptian Expedition Adjusting Account . . .	2,103	7	+ 2,096	...	...	...	...	...	...
Total .	30,338,585	24,004,327	+ 6,334,258	947,218	1,085,038	— 137,820	5,538,033	4,719,943	+ 818,090

No. 95.—OTHER LOCAL REMITTANCES during the year ended 31st March 1888—*continued.*

	DETAILS.								
	ASSAM.			BENGAL.			NORTH-WESTERN PROVINCES AND OUDH.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	276,854	276,854	...	6,413,259	6,411,796	+ 1,463	4,080,460	4,080,460	...
Opium Remittances	...	...	...	1,198,634	1,198,634	...	...	...	...
Customs Remittances	...	...	...	2,150,799	2,150,803	— 4	...	...	...
Forest Remittances	48,441	47,568	+ 873	100,416	100,642	— 226	177,723	177,111	+ 612
Small Coin Depôt Remittances	31,404	31,404	...	22,560	22,560	...	40,625	40,625	...
Judicial Remittances	...	...	...	3,902	3,902	...	...	...	...
Miscellaneous Remittances	...	...	...	...	...	...	126,064	126,064	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	24,630	24,340	+ 290	506,835	508,435	— 1,600	181,711	173,271	+ 8,440
Foreign Supply Bills	426,643	431,274	— 4,631	3,816	2,257	+ 1,559	51,521	51,441	+ 80
Remittance Transfer Receipts since April 1873	34,593	35,130	— 537	571,313	553,075	+ 18,238	349,670	346,593	+ 3,077
Foreign Remittance Transfer Receipts	11,638	11,426	+ 212	21,696	22,400	— 704	295,955	294,755	+ 1,200
Postal Notes payable	...	18	— 18	1	195	— 194	9	90	— 81
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	173,780	267,505	— 93,725	235,939	11,695,426	—11,459,487	1,717,869	1,301,150	+ 416,719
Central Adjusting Account	1,589	1,951	— 362	48,335	9,766	+ 38,569	731	1,887	— 1,156
Stock Note Transfers	...	...	...	10	30	— 20	86	10	+ 76
TOTAL	1,029,572	1,127,470	— 97,898	11,277,515	22,679,921	—11,402,406	7,022,424	6,593,457	+ 428,967

No. 95.—OTHER LOCAL REMITTANCES during the year ended 31st March 1888—*continued.*

	DETAILS.								
	PUNJAB.			MADRAS.			BOMBAY.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	3,881,919	3,881,919	...	8,558,383	8,558,383	...	8,459,251	8,462,251	− 3,000
Salt Remittances	...	...	...	1,430,169	1,431,936	− 1,767	23,000	23,000	...
Customs Remittances	...	...	...	152,701	152,701	...	..	...	...
Forest Remittances	136,722	136,586	+ 136	255,022	260,370	− 5,348	232,825	232,825	...
Mint Remittances	...	...	...	...	...	...	6,204,204	6,204,202	+ 2
Small Coin Depôt Remittances	...	...	...	...	...	...	34,716	34,716	...
Miscellaneous Remittances	3,500	3,500	...	32,337	32,302	+ 35	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	459,614	459,826	− 212	327,958	331,411	− 3,453	380,418	399,139	− 18,721
Foreign Supply Bills	70,044	72,433	− 2,389	30,451	30,541	− 90	512,895	529,796	− 16,901
Remittance Transfer Receipts since April 1873	367,693	371,894	− 4,201	252,249	254,079	− 1,830	336,084	336,542	− 458
Foreign Remittance Transfer Receipts	192,653	195,364	− 2,711	198,589	194,708	+ 3,881	703,373	695,817	+ 7,556
Emigrants' Remittance Receipts	...	...	...	3,895	4,333	− 438	...	...	...
Postal Notes payable	...	71	− 71	1	134	− 133	...	64	− 64
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	1,552,922	100,001	+ 1,452,921	2,055,656	4,469,396	− 2,413,740	7,116,035	2,088,512	+ 5,027,523
Central Adjusting Account	25,009	30,671	− 5,662	106,495	72,383	+ 34,112	73,280	80,297	− 7,017
Egyptian Expedition Adjusting Account	...	...	...	...	...	...	7	2,104	− 2,097
Stock Notes Transfers	...	...	...	...	...	...	...	1	− 1
TOTAL	6,690,076	5,252,265	+ 1,437,811	13,403,906	15,792,677	− 2,388,771	24,076,088	19,089,266	+ 4,986,822

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1888.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS BETWEEN CIVIL AND CIVIL—												
Account between—												
India and Central Provinces—												
India Accounts	461,072	62,645	+398,427	...	...	...	...	...	...	...	...	+23
Central Provinces Accounts	62,682	461,086	...	−398,404	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	116,586	306,938	−190,352	...	...	...	...	...	...	...	...	+135
Burma Accounts	305,800	115,313	...	...	+190,487	...	...	...	...	...	...	
India and Assam—												
India Accounts	24,026	135,942	−111,916	...	...	...	...	...	...	...	...	+4
Assam Accounts	135,664	23,744	...	...	...	+111,920	...	...	...	...	...	
India and Bengal—												
India Accounts	790,098	1,158,504	−368,406	...	...	...	...	...	...	...	...	−65
Bengal Accounts	1,159,944	791,603	...	...	...	...	+368,341	...	...	...	...	
India and N.-W. Provinces & Oudh—												
India Accounts	1,057,050	1,295,103	−238,053	...	...	...	...	...	...	...	...	−1,880
N.-W. Provinces & Oudh Accounts	1,210,719	974,546	...	...	...	...	...	+236,173	...	...	...	
India and Punjab—												
India Accounts	564,620	738,180	−173,560	...	...	...	...	...	...	...	...	−4
Punjab Accounts	738,149	564,593	...	...	...	...	...	...	+173,556	...	...	
India and Madras—												
India Accounts	1,034,726	368,194	+666,532	...	...	...	...	...	...	...	...	−2
Madras Accounts	375,760	1,042,294	...	...	...	...	...	...	...	−666,534	...	
India and Bombay—												
India Accounts	4,393,078	1,404,036	+2,989,042	...	...	...	...	...	...	...	...	+349
Bombay Accounts	1,408,263	4,396,956	...	...	...	...	...	...	...	...	−2,988,693	
Central Provinces and Burma—												
Central Provinces Accounts	457	1,182	...	−725	...	...	...	...	...	...	...	...
Burma Accounts	1,182	457	...	...	+725	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts	92	2	...	+90	...	...	...	...	...	...	...	...
Assam Accounts	2	92	...	...	...	−90	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts	935	6,309	...	−5,374	...	...	...	...	...	...	...	...
Bengal Accounts	6,309	935	...	...	...	...	+5,374	...	...	...	...	

Central Provinces and N.-W. Provinces & Oudh—												
Central Provinces Accounts . .	19,067	7,000	...	+12,067	...	...	...	...	...	...	...	—4
N.-W. Provinces & Oudh Accounts	9,036	21,107	...	...	...	...	...	—12,071	...	...	...	
Central Provinces and Punjab—												
Central Provinces Accounts. .	4,116	685	...	+3,431	...	...	...	...	...	...	...	—1
Punjab Accounts. . . .	685	4,117	...	...	...	...	...	...	—3,432	...	...	
Central Provinces and Madras—												
Central Provinces Accounts . .	17,093	4,326	...	+12,767	...	...	...	...	...	...	...	...
Madras Accounts . . .	4,326	17,093	...	...	..	...	...	...	...	—12,767	...	
Central Provinces and Bombay—												
Central Provinces Accounts . .	30,841	14,695	...	+16,146	...	...	...	...	...	...	...	...
Bombay Accounts . . .	14,694	30,840	...	...	...	...	...	...	...	...	—16,146	
Burma and Assam—												
Burma Accounts . . .	14,650	4,581	...	...	+10,069	...	...	...	...	...	...	...
Assam Accounts . . .	4,586	14,655	...	...	...	—10,069	...	...	...	...	...	
Burma and Bengal—												
Burma Accounts . . .	19,380	4,645	...	...	+14,735	...	...	...	...	...	...	...
Bengal Accounts . . .	4,653	19,388	...	...	...	...	—14,735	...	...	...	...	
Burma and N.-W. Provinces & Oudh—												
Burma Accounts . . .	31,184	4,541	...	...	+26,643	...	...	...	...	...	...	—1
N.-W Provinces & Oudh Accounts	4,538	31,182	..	...	...	...	...	—26,644	...	...	...	
Burma and Punjab—												
Burma Accounts . . .	25,611	3,098	...	...	+22,513	...	...	...	...	...	...	—2
Punjab Accounts . . .	3,060	25,575	...	...	...	...	...	...	—22,515	...	...	
Burma and Madras—												
Burma Accounts . . .	68,664	16,909	...	...	+51,755	...	...	...	...	...	...	+13
Madras Accounts . . .	25,287	77,029	...	...	...	...	...	...	...	—51,742	...	
Burma and Bombay—												
Burma Accounts . . .	71,261	7,087	...	...	+64,174	...	...	...	...	...	...	...
Bombay Accounts . . .	7,063	71,237	...	...	...	...	...	...	...	...	—64,174	
Assam and Bengal—												
Assam Accounts . . .	10,880	438,669	...	...	...	—427,789	...	...	...	...	...	+1
Bengal Accounts . . .	439,640	11,850	...	...	...	...	+427,790	...	...	...	...	
Assam and N.-W. Provinces & Oudh—												
Assam Accounts	6,305	865	...	...	...	+5,440	...	...	...	...	...	—1
N.-W. Provinces & Oudh Accounts	865	6,306	...	...	...	...	...	—5,441	...	...	...	
Assam and Punjab—												
Assam Accounts	1,772	239	...	...	...	+1,533	...	...	...	...	...	...
Punjab Accounts . . .	239	1,772	...	...	...	...	...	...	—1,533	...	...	
Carried over .	14,686,710	14,688,145	+2,971,714	—360,002	+381,101	—319,055	+786,770	+192,017	+146,076	—731,043	—3,069,013	—1,435

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1888—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward .	14,686,710	14,688,145	+2,971,714	−360,002	+381,101	−319,055	+786,770	+192,017	+146,076	−731,043	−3,069,013	−1,435
ACCOUNTS BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	73	3	...	...	...	+70	...	...	...	...	...	+1
Madras Accounts	4	73	...	...	...	...	...	...	...	−69	...	
Assam and Bombay—												
Assam Accounts	2,037	20	...	...	...	+2,017	...	...	...	...	...	...
Bombay Accounts	20	2,037	...	...	...	...	...	...	...	...	−2,017	
Bengal and N.-W. Provinces & Oudh—												
Bengal Accounts	1,348,656	45,548	...	...	...	...	+1,303,108	...	...	...	...	−1,847
N.-W. Provinces & Oudh Accounts .	45,390	1,350,345	...	...	...	...	...	−1,304,955	...	...	...	
Bengal and Punjab—												
Bengal Accounts	6,683	2,693	...	...	...	...	+3,990	...	...	...	...	...
Punjab Accounts	7,204	11,194	...	...	...	...	...	...	−3,990	...	...	
Bengal and Madras—												
Bengal Accounts	69,561	12,112	...	...	...	...	+57,449	...	...	...	...	+1
Madras Accounts	12,101	69,549	...	...	...	...	...	...	...	−57,448	...	
Bengal and Bombay—												
Bengal Accounts	12,863	2,713	...	...	...	...	+10,150	...	...	...	...	...
Bombay Accounts	2,695	12,845	...	...	...	...	...	...	...	...	−10,150	
N.-W. Provinces & Oudh and Punjab—												
N.-W. Provinces & Oudh Accounts .	107,885	93,765	...	...	...	...	...	+14,120	...	...	...	+1
Punjab Accounts	93,808	107,927	...	...	...	...	...	...	−14,119	...	...	
N.-W. Provinces & Oudh and Madras—												
N.-W. Provinces & Oudh Accounts .	4,645	17,348	...	...	...	...	...	−12,703	...	...	...	...
Madras Accounts	17,348	4,645	...	...	...	...	...	...	...	+12,703	...	
N.-W. Provinces & Oudh and Bombay—												
N.-W. Provinces & Oudh Accounts .	89,721	24,031	...	...	...	...	...	+65,690	...	...	...	...
Bombay Accounts	24,031	89,721	...	...	...	...	...	...	...	...	−65,690	
Punjab and Madras—												
Punjab Accounts	5,165	9,201	...	...	...	...	...	...	−4,036	...	...	...
Madras Accounts	9,218	5,182	...	...	...	...	...	...	...	+4,036	...	
Punjab and Bombay—												
Punjab Accounts	543,510	13,503	...	...	...	...	...	...	+530,007	...	...	+
Bombay Accounts	13,462	543,468	...	...	...	...	...	...	...	...	−530,006	

Madras and Bombay—													
Madras Accounts	52,726	29,108	...	...	...	...	...	...	...	+23,618	...	...
Bombay Accounts	27,490	51,108	...	...	...	...	...	...	...	...	−23,618	
TOTAL ACCOUNTS BETWEEN CIVIL AND CIVIL	17,183,006	17,186,284	+2,971,714	−360,002	+381,101	−316,968	+2,161,467	−1,045,831	+653,938	−748,203	−3,700,494	−3,278
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—												
ACCOUNT BETWEEN—												
Military, Bengal, and Military, Madras—												
Military, Bengal	238,950	79,376	+159,574	...	...	...	...	...	...	...	...	+7,877
Military, Madras	79,198	230,895	...	...	...	...	...	...	...	−151,697	...	
Military, Bengal, and Military, Bombay—												
Military, Bengal	128,494	72,962	+55,532	...	...	...	...	...	...	...	...	+1,036
Military, Bombay	75,296	129,792	...	...	...	...	...	...	...	...	−54,496	
Military, Madras, and Military, Bombay—												
Military, Madras	50,339	75,925	...	...	...	...	...	...	...	−25,586	...	+1,515
Military, Bombay	81,093	53,992	...	...	...	...	...	...	...	...	+27,101	
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY	653,370	642,942	+215,106	...	...	...	...	...	...	−177,283	−27,395	+10,428
ACCOUNT CURRENT BETWEEN MILITARY AND MARINE—												
ACCOUNT BETWEEN—												
Military, Bengal, and Marine—												
Military Accounts	12,344	7,745	+4,599	...	...	...	...	...	...	...	...	...
Marine Accounts	7,757	12,356	−4,599	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MARINE. Military Accounts	12,344	7,745	+4,599	...	...	...	...	...	...	...	...	+4,599
Marine Accounts	7,757	12,356	−4,599	...	...	...	...	...	...	...	...	−4,599
Net			...	...	...	...	...	...	...	...	...	...

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1888—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts	42,986	6,632	+36,354	...	...	...	...	...	...	...	...	} −52,904
Telegraph Accounts	17,982	107,240	−89,258	...	...	...	...	...	...	...	...	
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts	2,858	101	...	+2,757	...	...	...	...	...	...	...	+2,757
Public Works, Burma, and Telegraph—												
Public Works Accounts	3,185	269	...	...	+2,916	...	...	...	...	...	...	+2,916
Public Works, Assam, and Telegraph—												
Public Works Accounts	381	...	...	...	...	+381	...	...	...	...	...	+381
Public Works, Bengal, and Telegraph—												
Public Works Accounts	11,659	3,369	...	...	...	...	+8,290	...	...	...	...	+8,290
Public Works, N.-W. Provinces and Oudh, and Telegraph—												
Public Works Accounts	4,955	89	...	...	...	...	...	+4,866	...	...	...	+4,866
Public Works, Punjab, and Telegraph—												
Public Works Accounts	26,664	6,260	...	...	...	...	...	...	+20,404	...	...	+20,404
Public Works, Madras, and Telegraph—												
Public Works Accounts	5,694	102	...	...	...	...	...	...	...	+5,592	...	+5,592
Public Works, Bombay, and Telegraph—												
Public Works Accounts	9,077	1,131	...	...	...	...	...	...	...	...	+7,946	+7,946
TOTAL ACCT. CURRENT BETWEEN P. W. & TELEGRAPH. — Public Works Accounts	107,459	17,953	+36,354	+2,757	+2,916	+381	+8,290	+4,866	+20,404	+5,592	+7,946	+89,506
— Telegraph Accounts	17,982	107,240	−89,258	...	...	...	...	...	...	...	...	−89,258
— Net			−52,904	+2,757	+2,916	+381	+8,290	+4,866	+20,404	+5,592	+7,946	+248

ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
Account between—												
Post Office, India, and Telegraph— Post Office Accounts . . .	255	1,261	—1,006	...	...	...	...	...	...	...	...	} —44,725
Telegraph Accounts . . .	19,975	63,694	—43,719	...	...	...	...	...	...	...	...	
Post Office, C. Provs., and Telegraph— Post Office Accounts . . .	82	1,059	...	—977	...	...	...	...	...	...	...	—977
Post Office, Burma, and Telegraph— Post Office Accounts . . .	2,396	1,361	...	...	+1,035	...	...	...	...	...	...	+1,035
Post Office, Assam, and Telegraph— Post Office Accounts . . .	173	1,111	...	...	...	—938	...	...	...	...	...	—938
Post Office, Bengal, and Telegraph— Post Office Accounts . . .	59,591	4,358	...	...	...	...	+55,233	...	...	...	...	+55,233
Post Office, N.-W. Provinces & Oudh, and Telegraph— Post Office Accounts . . .	236	3,007	...	...	...	...	...	—2,771	...	...	...	—2,771
Post Office, Punjab, and Telegraph— Post Office Accounts . . .	188	2,468	...	...	...	...	...	...	—2,280	...	...	— 2,280
Post Office, Madras, and Telegraph— Post Office Accounts . . .	514	3,253	...	...	...	...	...	...	...	—2,739	...	—2,739
Post Office, Bombay, and Telegraph— Post Office Accounts . .	257	2,095	...	...	...	...	...	...	...	...	— 1,838	—1,838
Total Account Current between Post Office and Telegraph. Post Office Accounts .	63,692	19,973	—1,006	—977	+1,035	—938	+55,233	—2,771	—2,280	—2,739	—1,838	+43,719
Telegraph Accounts .	19,975	63,694	—43,719	...	...	...	...	...	...	...	...	—43,719
Net . .			—44,725	—977	+1,035	—938	+55,233	—2,771	—2,280	—2,739	—1,838	...
Transfers between Public Works Officers—												
Buildings and Roads Branch . .	2,027,963	2,613,005	+583,762	—10,925	—18,581	—1,246	+4,449	—202,598	—378,408	—485,801	—75,694	—585,042
Irrigation Branch	863,456	354,702	—1,074	..	+25,960	...	—39,609	+41,331	+18,465	+471,472	—7,791	+508,754
Railway Revenue	5,079,026	5,175,243	+666,924	—38,250	—66,652	—703	+60,446	—313,284	—39,118	+16,696	—382,276	—96,217
Railway Capital	10,388,291	10,215,518	—881,964	+52,017	+249,743	+4,305	—452,615	+363,514	+774,137	+65,027	—1,391	+172,773
Total Transfers between Public Works Officers	18,358,736	18,358,468	+367,648	+2,842	+190,470	+2,356	—427,329	—111,037	+375,076	+67,394	—467,152	+268
Transfers between Postal Officers	917,285	918,490	—37,444	+5,062	+37,102	+9,346	+4,902	—16,755	—9,859	+18,448	—12,007	—1,205
Transfers between Telegraph Officers	978	978	+31	...	...	...	—25	...	...	...	—6	...
Transfers between Indian and Indo-European Telegraph . . .	75,573	75,573	...	...	...	...	...	...	...	...	...	...

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1888—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH DEPARTMENT—												
Account between—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railways Accounts	14,538	441	+14,097	...	...	...	...	...	...	...	...	} —1
Telegraph Accounts	441	14,539	—14,098	...	...	...	...	...	...	...	...	
Total Guaranteed Rys. and Telegraph Department. Guaranteed Rys. Account.	14,538	441	+14,097	...	...	...	...	...	...	...	...	+14,097
Telegraph Accounts	441	14,539	—14,098	...	...	...	...	...	...	...	...	—14,098
Net			—1	...	...	...	...	...	...	...	...	—1
ACCOUNT BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS DEPARTMENT—												
Account between—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railways Accounts	625,385	736,868	—111,483	...	...	...	...	...	...	...	...	} —407,040
Public Works Accounts	168,218	463,775	—295,557	...	...	...	...	...	...	...	...	
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts	156,397	57,811	...	+98,586	...	...	...	...	...	...	...	+98,586
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts	59	3,668	...	...	...	...	—3,609	...	...	...	...	—3,609
Guaranteed Railways and Public Works, N. W. Provinces and Oudh—												
Public Works Accounts	292,854	19,770	...	...	...	...	...	+273,084	...	...	...	+273,084
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts	23,009	12,924	...	...	...	...	...	...	+10,085	...	...	+10,085
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts	40,971	6,115	...	...	...	...	...	...	...	+34,856	...	+34,856
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts	55,451	60,986	...	...	...	...	...	...	...	...	—5,535	—5,535
Total Account between Guaranteed Rys. & P. W. Dept. Guaranteed Rys. Accounts	625,385	736,868	—111,483	...	...	...	...	...	...	...	...	—111,483
P. W. Accounts	736,959	625,049	—295,557	+98,586	...	...	—3,609	+273,084	+10,085	+34,856	—5,535	+111,910
Net			—407,040	+98,586	...	...	—3,609	+273,084	+10,085	+34,856	—5,535	+427

ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE—												
ACCOUNT BETWEEN—												
India and Post Office—												
Civil Accounts	1,000,005	263,206	+736,799	...	...	...	...	...	...	...	...	} +349,148
Post Office Accounts	186,293	573,944	—387,651	...	...	...	...	...	...	...	...	
Central Provinces and Post Office—												
Civil Accounts	369,945	52,417	...	+317,528	...	...	...	...	...	...	...	} —111,596
Post Office Accounts	64,365	493,489	...	—429,124	...	...	...	...	...	...	...	
Burma and Post Office—												
Civil Accounts	963,609	15,245	...	...	+948,364	...	...	...	...	...	...	} — 7,325
Post Office Accounts	12,804	968,493	...	...	—955,689	...	...	...	...	...	...	
Assam and Post Office—												
Civil Accounts	282,482	42,956	...	...	...	+239,526	...	...	...	...	...	} — 2,809
Post Office Accounts	44,121	286,456	...	...	...	—242,335	...	...	...	...	...	
Bengal and Post Office—												
Civil Accounts	1,511,300	1,566,218	...	...	...	...	—54,918	...	...	...	...	} —40,083
Post Office Accounts	1,593,028	1,578,193	...	...	...	...	+14,835	...	...	...	...	
N.-W. Provinces & Oudh and Post Office—												
Civil Accounts	746,302	1,510,133	...	...	...	...	...	—763,831	...	...	...	} —9,170
Post Office Accounts	1,515,851	761,190	...	...	...	...	...	+754,661	...	...	...	
Punjab and Post Office—												
Civil Accounts	464,235	736,701	...	...	...	...	...	...	—272,466	...	...	} —13,192
Post Office Accounts	739,688	480,414	...	...	...	...	...	...	+259,274	...	...	
Madras and Post Office—												
Civil Accounts	679,408	876,853	...	...	...	...	...	...	...	—197,445	...	} —217,190
Post Office Accounts	880,916	900,661	...	...	...	...	...	...	...	—19,745	...	
Bombay and Post Office—												
Civil Accounts	829,108	860,672	...	...	...	...	...	...	...	...	—31,564	} +45,422
Post Office Accounts	1,018,581	941,595	...	...	...	...	...	...	...	...	+76,986	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE. — Civil Accounts	6,846,394	5,924,401	+736,799	+317,528	+948,364	+239,526	—54,918	—763,831	—272,466	—197,445	—31,564	+921,993
Post Office Accounts	6,055,647	6,984,435	—387,651	—429,124	—955,689	—242,335	+14,835	+754,661	+259,274	—19,745	+76,986	—928,788
Net			+349,148	—111,596	—7,325	—2,809	—40,083	—9,170	—13,192	—217,190	+45,422	—6,795

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1888—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH—												
Account between—												
India and Telegraph—												
Civil Accounts	83,820	146,473	—62,653	...	...	...	...	...	...	...	...	—426
Telegraph Accounts	146,479	84,252	+62,227	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	2,893	12,507	...	—9,614	...	...	...	...	...	...	...	...
Telegraph Accounts	12,507	2,893	+9,614	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	73,105	124,271	...	...	—51,166	...	...	...	...	...	...	+273
Telegraph Accounts	124,750	73,311	+51,439	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	5,515	16,871	...	...	...	—11,356	...	...	...	...	...	+75
Telegraph Accounts	16,921	5,490	+11,431	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	165,375	32,395	...	...	...	...	+132,980	...	...	...	...	+74
Telegraph Accounts	32,132	165,038	—132,906	...	...	...	...	...	...	...	...	
N.-W. Provinces & Oudh and Telegraph—												
Civil Accounts	20,359	31,933	...	...	...	...	...	—11,574	...	...	...	...
Telegraph Accounts	31,920	20,346	+11,574	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	24,135	37,876	...	...	...	...	...	...	—13,741	...	...	+12
Telegraph Accounts	37,876	24,123	+13,753	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	64,260	70,862	...	...	...	...	...	...	...	—6,602	...	...
Telegraph Accounts	70,890	64,288	+6,602	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	169,777	213,322	...	...	...	...	...	...	...	...	—43,545	+109
Telegraph Accounts	213,332	169,678	+43,654	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH. Civil Accounts	609,239	686,510	—62,653	—9,614	—51,166	—11,356	+132,980	—11,574	—13,741	—6,602	—43,545	—77,271
Telegraph Accounts	686,807	609,419	+77,388	...	...	...	...	...	...	...	...	+77,388
Net			+14,735	—9,614	—51,166	—11,356	+132,980	—11,574	—13,741	—6,602	—43,545	+117

ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE—												
Account between—												
India and Marine—												
Civil Accounts	10,419	125,208	—114,789	...	...	...	...	...	...	...	...	—363
Marine Accounts	124,562	10,136	+114,426	...	...	...	...	...	...	...	...	
Central Provinces and Marine—												
Civil Accounts	...	44	...	—44	...	...	...	...	...	...	...	...
Marine Accounts	44	...	+44	...	...	...	...	...	...	...	...	
Burma and Marine—												
Civil Accounts	3,479	98,922	...	...	—95,443	...	...	...	...	...	...	—4,721
Marine Accounts . . .	95,518	4,796	+90,722	...	...	...	...	...	...	...	...	
Assam and Marine—												
Civil Accounts	2	2,295	...	...	...	—2,293	...	...	...	...	...	...
Marine Accounts . . .	2,295	2	+2,293	...	...	...	...	...	...	...	...	
Bengal and Marine—												
Civil Accounts	21,292	13,760	...	...	...	...	+7,532	...	...	...	...	—193
Marine Accounts . . .	13,617	21,342	—7,725	...	...	...	...	...	...	...	...	
N.-W. P. & Oudh and Marine—												
Civil Accounts	27	1	...	...	...	...	...	+26	...	...	...	—1
Marine Accounts . . .	1	28	—27	...	...	...	...	...	...	...	...	
Punjab and Marine—												
Civil Accounts	3	1,055	...	...	...	...	...	...	—1,052	...	...	...
Marine Accounts . . .	1,052	...	+1,052	...	...	...	...	...	...	...	...	
Madras and Marine—												
Civil Accounts	186	4,616	...	...	...	...	...	...	...	—4,430	...	—11
Marine Accounts . . .	4,584	165	+4,419	...	...	...	...	...	...	...	...	
Bombay and Marine—												
Civil Accounts	21,504	115,543	...	...	...	...	...	...	...	...	—94,039	+20
Marine Accounts	115,621	21,562	+94,059	...	...	...	...	...	...	...	...	
Total Accounts Current between Civil and Marine — Civil Accounts .	56,912	361,444	—114,789	—44	—95,443	—2,293	+7,532	+26	—1,052	—4,430	—94,039	—304,532
Total Accounts Current between Civil and Marine — Marine Accounts	357,294	58,031	+299,263	...	...	...	...	...	...	...	...	+299,263
Total Accounts Current between Civil and Marine — Net . . .			+184,474	—44	—95,443	—2,293	+7,532	+26	—1,052	—4,430	—94,039	—5,269

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1888—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	190,458	1,552,003	−1,361,545	...	...	...	...	...	...	...	...	
Military Accounts	1,552,798	195,785	+1,357,013	...	...	...	...	...	...	...	...	−4,532
Central Provinces and Military, Bengal—												
Civil Accounts	5,552	132,168	...	−126,616	...	...	...	...	...	...	...	
Military Accounts	131,619	5,411	+126,208	...	...	...	...	...	...	...	...	−408
Burma and Military, Bengal—												
Civil Accounts	190,361	189,453	...	...	+908	...	...	...	...	...	...	
Military Accounts	136,196	142,910	−6,714	...	...	...	...	...	...	...	...	−5,806
Assam and Military, Bengal—												
Civil Accounts	20,473	142,095	...	...	...	−121,622	...	...	...	...	...	
Military Accounts	144,240	20,291	+123,949	...	...	...	...	...	...	...	...	+2,327
Bengal and Military, Bengal—												
Civil Accounts	20,617	243,109	...	...	...	...	−222,492	...	...	...	...	
Military Accounts	244,392	20,605	+223,787	...	...	...	...	...	...	...	...	+1,295
N.-W. P. & Oudh and Military, Bengal—												
Civil Accounts	77,125	2,350,733	...	...	...	...	...	−2,273,608	...	...	...	
Military Accounts	2,354,101	80,206	+2,273,895	...	...	...	...	...	...	...	...	+287
Punjab and Military, Bengal—												
Civil Accounts	91,541	3,323,179	...	...	...	...	...	...	−3,231,638	...	...	
Military Accounts	3,335,039	97,551	+3,237,488	...	...	...	...	...	...	...	...	+5,850
Madras and Military, Bengal—												
Civil Accounts	810	878	...	...	...	...	...	...	...	−68	...	
Military Accounts	878	810	+68	...	...	...	...	...	...	...	...	...
Bombay and Military, Bengal—												
Civil Accounts	1,160	7,569	...	...	...	...	...	...	...	...	−6,409	
Military Accounts	15,067	8,631	+6,436	...	...	...	...	...	...	...	...	+27
India and Military, Madras—												
Civil Accounts	85,836	507,928	−422,092	...	...	...	...	...	...	...	...	
Military Accounts	485,610	73,407	...	...	...	...	...	...	...	+412,203	...	−9,889
Central Provinces and Military, Madras—												
Civil Accounts	3,324	207,834	...	−204,510	...	...	...	...	...	...	...	
Military Accounts	208,720	4,296	...	...	...	...	...	...	...	+204,424	...	−86

Burma and Military, Madras—												
Civil Accounts	188,953	1,853,692	...	...	—1,664,739	...	...	...	...	...	...	—36,906
Military Accounts	1,799,516	171,683	...	...	...	...	...	...	...	+1,627,833	...	
Assam and Military, Madras—												
Civil Accounts	...	1,451	...	...	...	—1,451	...	...	...	...	...	—17
Military Accounts	1,447	13	...	...	...	...	...	...	...	+1,434	...	
Bengal and Military, Madras—												
Civil Accounts	575	15,755	...	...	...	...	—15,180	...	...	...	...	—887
Military Accounts	15,251	958	...	...	...	...	...	...	...	+14,293	...	
N.-W. P. & Oudh and Military, Madras—												
Civil Accounts	108	19,504	...	...	...	...	...	—19,396	...	...	...	—3,187
Military Accounts	16,791	582	...	...	...	...	...	...	...	+16,209	...	
Punjab and Military, Madras—												
Civil Accounts	14	7,466	...	...	...	...	...	...	—7,452	...	...	—815
Military Accounts	7,700	1,063	...	...	...	...	...	...	...	+6,637	...	
Madras and Military, Madras—												
Civil Accounts	99,945	1,676,235	...	...	...	...	...	...	...	—1,576,290	...	—5,570
Military Accounts	1,677,102	106,382	...	...	...	...	...	...	...	+1,570,720	...	
Bombay and Military, Madras—												
Civil Accounts	3,925	142,503	...	...	...	...	...	...	...	...	—138,578	—3,021
Military Accounts	140,383	4,826	...	...	...	...	...	...	...	+135,557	...	
India and Military, Bombay—												
Civil Accounts	65,462	511,987	—446,525	...	...	...	...	...	...	...	...	—632
Military Accounts	506,007	60,114	...	...	...	...	...	...	...	...	+445,893	
Central Provinces and Military, Bombay—												
Civil Accounts	5,328	30,538	...	—25,210	...	...	...	...	...	...	...	—428
Military Accounts	30,141	5,359	...	...	...	...	...	...	...	...	+24,782	
Burma and Military, Bombay—												
Civil Accounts	30,732	76,296	...	...	—45,564	...	...	...	...	...	...	—1,251
Military Accounts	77,493	33,180	...	...	...	...	...	...	...	...	+44,313	
Bengal and Military, Bombay—												
Civil Accounts	52	2,364	...	...	...	...	—2,312	...	...	...	...	...
Military Accounts	2,364	52	...	...	...	...	...	...	...	...	+2,312	
N.-W. P. & Oudh and Military, Bombay—												
Civil Accounts	6	13,736	...	...	...	...	...	—13,730	...	...	...	—490
Military Accounts	13,253	13	...	...	...	...	...	...	...	...	+13,240	
Punjab and Military, Bombay—												
Civil Accounts	166	6,013	...	...	...	...	...	...	—5,847	...	...	+1
Military Accounts	6,008	160	...	...	...	...	...	...	...	...	+5,848	
Madras and Military, Bombay—												
Civil Accounts	904	905	...	...	...	...	...	...	...	—1	...	+1
Military Accounts	811	809	...	...	...	...	...	...	...	...	+2	
Bombay and Military, Bombay—												
Civil Accounts	138,291	1,951,876	...	...	...	...	...	...	...	...	—1,813,585	+1,012
Military Accounts	1,950,836	136,239	...	...	...	...	...	...	...	...	+1,814,597	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY. Civil Accounts	1,221,718	14,967,270	—2,230,162	—356,336	—1,709,395	—123,073	—239,984	—2,306,734	—3,244,937	—1,576,359	—1,958,572	—13,745,552
Military Accounts	14,853,763	1,171,336	+7,342,130	...	...	...	...	...	...	+3,989,310	+2,350,987	+13,682,427
Net			+5,111,968	—356,336	—1,709,395	—123,073	—239,984	—2,306,734	—3,244,937	+2,412,951	+392,415	—63,125

No. 96.—Details of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1888—*continued.*

	Credits.	Debits.	India, General	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and P. W. Dept.—												
Civil Accounts	5,723,690	2,772,312	+2,951,378	...	...	...	...	...	...	...	...	+9,634
P. W. Accounts	4,406,162	7,347,906	—2,941,744	...	...	...	...	...	...	...	...	
C. Provs. and P. W. Dept.—												
Civil Accounts	593,763	662,549	...	—68,786	...	...	...	...	...	...	...	+8,177
P. W. Accounts	731,744	654,781	...	+76,963	...	...	...	...	...	...	...	
Burma and P. W. Dept.—												
Civil Accounts	384,016	1,511,985	...	...	—1,127,969	...	...	...	...	...	...	+24,670
P. W. Accounts	1,536,529	383,890	...	...	+1,152,639	...	...	...	...	...	...	
Assam and P. W. Dept.—												
Civil Accounts	21,618	203,792	...	...	...	—182,174	...	...	...	...	...	+1,093
P. W. Accounts	205,019	21,752	...	...	...	+183,267	...	...	...	...	...	
Bengal and P. W. Dept.—												
Civil Accounts	1,711,916	2,427,915	...	...	...	...	—715,999	...	...	...	...	—16,564
P. W. Accounts	2,411,760	1,712,325	...	...	...	...	+699,435	...	...	...	...	
N.-W. P. & Oudh & P. W. Dept.—												
Civil Accounts	726,543	2,375,123	...	...	...	...	...	—1,648,580	...	...	...	—[illegible]28
P. W. Accounts	2,563,404	937,352	...	...	...	...	...	+1,626,052	...	...	...	
Punjab and P. W. Dept.—												
Civil Accounts	2,033,961	2,338,887	...	...	...	...	...	...	—304,926	...	...	—12,905
P. W. Accounts	3,844,670	3,552,649	...	...	...	...	...	...	+292,021	...	...	
Madras and P. W. Dept.—												
Civil Accounts	535,300	1,678,436	...	...	...	...	...	...	...	—1,143,136	...	—25,283
P. W. Accounts	1,341,938	224,085	...	...	...	...	...	...	...	+1,117,853	...	

Bombay and P. W. Dept.—												
Civil Accounts	1,311,750	2,976,794	...	...	...	...	...	...	...	...	−1,665,044	+63,462
P. W. Accounts	2,999,281	1,270,775	...	...	...	...	...	...	...	...	+1,728,506	
Total Accounts Current between Civil and Public Works. Civil Accts.	13,042,557	16,947,793	+2,951,378	−68,786	−1,127,969	−182,174	−715,999	−1,648,580	−304,926	−1,143,136	−1,665,044	−3,905,236
P. W. Accts.	20,040,507	16,105,515	−2,941,744	+76,963	+1,152,639	+183,267	+699,435	+1,626,052	+292,021	+1,117,853	+1,728,506	+3,934,992
Net . .			+9,634	+8,177	+24,670	+1,093	−16,564	−22,528	−12,905	−25,283	+63,462	+29,756
ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
Account between—												
India and Guaranteed Railways—												
Civil Accounts	13,352	297,804	−284,452	...	...	...	...	...	...	...	...	−3,556,951
Guaranteed Railways Accounts .	4,085,563	7,358,062	−3,272,499	...	...	...	...	...	...	...	...	
N.-W. P. & Oudh & Guaranteed Railways—												
Civil Accounts	755,600	319,689	...	...	...	...	...	+435,911	...	...	...	+435,911
Madras and Guaranteed Railways—												
Civil Accounts	1,361,942	775,578	...	...	...	...	...	...	...	+586,364	...	+586,364
Bombay and Guaranteed Railways—												
Civil Accounts	5,238,976	2,704,300	...	...	...	...	...	...	...	...	+2,534,676	+2,534,676
Total Accounts between Civil and Guaranteed Railways. Civil Accounts .	7,369,870	4,097,371	−284,452	...	...	...	...	+435,911	...	+586,364	+2,534,676	+3,272,499
Guaranteed Railways Accounts .	4,085,563	7,358,062	−3,272,499	...	...	...	...	...	...	...	...	−3,272,499
Net . . .			−3,556,951	...	...	...	...	+435,911	...	+586,364	+2,534,676	...

No. 97.—An ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA for the year ended 31st March 1888.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General	Central Provinces.	Burma.	Assam.	Bengal	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay	Total India	England.	Total India and England.
Receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Civil	10	...	...	...	...	...	...	...	...	10	...	10
Military	...	...	...	...	...	..	...	...	135	135	...	135
Marine	142	...	...	...	...	...	...	...	...	142	...	142
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	6	...	...	...	...	...	...	8	...	14	...	14
Postal & Money Order Transactions in India	...	...	...	...	...	...	...	...	143,871	143,871	...	143,871
Little Basses Light Vessel dues	...	...	2,052	...	8,743	...	...	560	1,917	13,272	...	13,272
Balances of Shipping Masters' Accounts	...	...	54	...	894	...	...	65	247	1,260	...	1,260
Expedition to South Africa (Military)	17	...	...	...	...	...	...	...	...	17	...	17
Expeditions to Egypt—												
Military	...	...	...	...	...	...	...	...	22,233	22,233	...	22,233
Marine	—138	...	...	...	...	...	...	...	...	—138	...	—138
Miscellaneous—												
Civil	47	..	...	...	—11	..	...	...	1,671	1,707	...	1,707
Military	369	...	...	...	...	...	...	850	1,529	2,748	...	2,748
Marine	7	...	...	...	...	...	...	...	...	7	...	7
TOTAL	460	...	2,106	...	9,626	...	...	1,483	171,603	185,278	...	185,278
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Discharge of the Principal of the Indian transfer loan of 22nd April 1854	2,812	...	...	...	...	...	...	...	...	2,812	...	2,812
Bills drawn by the Mission to the Court of Persia	66,669	...	...	...	...	...	...	...	...	66,669	...	66,669
Family and Miscellaneous remittances made by means of rolls—												
Civil	...	...	...	...	790	...	...	...	...	790	...	790
Military	187,446	...	...	...	...	...	...	81,415	73,915	342,776	...	342,776
Family allotments—												
Civil	237	...	...	...	65	...	...	120	...	422	...	422
Military	261	...	...	...	...	...	...	...	161	422	...	422
Public Works	377	62	...	24	239	36	1,976	28	8	2,750	...	2,750
Marine	912	...	...	...	...	...	...	...	...	912	...	912
Remittances by Administrators General	41,235	...	...	...	...	...	...	...	...	41,235	...	41,235
East Indian Railway Company: Advances in England for purchase of stores, &c.	241,861	...	...	...	...	...	...	...	...	241,861	...	241,861

Rajputana-Malwa Railway: Do. do. do.	123,806	...	...	...	...	...	...	...	...	123,806	...	123,806
Stores purchased in England chargeable to Provincial and Local Funds, and to Foreign States, &c.	2,249	...	12,997	69	5,159	374	448	10,004	81,627	112,927	...	112,927
Ditto ditto Public Works	7,075	801	...	5,783	5,644	5,678	...	10,564	726	36,271	...	36,271
Pay and Pensions paid in England chargeable to Provincial and Local Funds, and to Foreign States, &c—												
Civil	11,781	...	197	...	30	28	375	1,149	1,812	15,372	...	15,372
Military	...	...	...	...	...	...	...	...	45	45	...	45
Public Works	...	...	...	...	...	20	...	...	...	20	...	20
Miscellaneous—												
Civil	11,524	...	...	...	757	310	25	475	2,197	15,288	...	15,288
Military	1,438	...	...	...	...	...	...	187	645	2,270	...	2,270
Public Works	216	...	91	...	...	...	—*141*	...	...	166	...	166
TOTAL	699,899	863	13,285	5,876	12,684	6,446	2,683	103,942	161,136	1,006,814	...	1,006,814
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station	...	...	...	...	...	...	...	...	...	...	113,711	113,711
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	...	...	...	...	...	...	...	...	...	...	21,639	21,639
Ditto ditto retired Hong-Kong Police	...	...	...	...	...	...	...	...	...	...	818	818
Expedition to South Africa	...	...	...	...	...	...	...	...	...	...	279	279
Expeditions to Egypt	...	...	...	...	...	...	...	...	...	...	36,881	36,881
Defence works at Aden	...	...	...	...	...	...	...	...	...	...	5,064	5,064
Miscellaneous	...	...	...	...	...	...	...	...	...	...	8,176	8,176
TOTAL	...	...	...	...	...	...	...	...	...	...	186,568	186,568
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	...	...	...	...	...	...	...	...	...	...	597	597
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	15,321	15,321
East Indian Railway Company: Advances in England for purchase of Stores, &c.	...	...	...	...	...	...	...	...	...	...	906	906
Rajputana Malwa Railway: Do. do.	...	...	...	...	...	...	...	...	...	...	19	19
Miscellaneous	...	...	...	...	...	...	...	...	...	...	2,583	2,583
TOTAL	...	...	...	...	...	...	...	...	...	...	19,426	19,426
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	700,359	863	15,391	5,876	22,310	6,446	2,683	105,425	332,739	1,192,092	205,994	1,398,086

No. 97.—An ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA for the year ended 31st March 1888—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Disbursements.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Civil	60,923	...	150	...	...	...	...	4,500	...	65,573	...	65,573
Military	...	...	...	...	...	...	...	...	25,768	25,768	...	25,768
Marine	14,755	...	...	...	...	...	...	...	...	14,755	...	14,755
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	7,564	...	...	...	...	...	...	10,547	3,879	21,990	...	21,990
Ditto ditto to retired Hong-Kong Police	...	...	...	...	35	61	626	35	55	812	...	812
Little Basses Light Vessel dues	...	...	1	...	51	...	...	32	...	84	...	84
Balances of Shipping Masters' Accounts	...	...	...	...	1	...	...	2	41	44	...	44
Expedition to South Africa, Military	...	...	...	...	...	...	...	7	...	7	...	7
Expeditions to Egypt, Military	...	...	...	...	...	...	..	...	5,616	5,616	...	5,616
Defence works at Aden	...	...	...	...	...	...	...	...	51,280	51,280	...	51,280
Miscellaneous—												
Civil	583	...	...	...	—2	...	...	193	1,744	2,518	...	2,518
Military	3,817	...	...	...	...	...	...	1,849	3,458	9,124	...	9,124
Marine	449	...	...	...	...	...	...	...	...	449	...	449
TOTAL	88,091	...	151	...	85	61	626	17,165	91,841	198,020	...	198,020
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	58	...	...	...	...	...	...	6	105	169	...	169
Remittances by Administrators General—												
Civil	31	...	...	...	...	...	...	...	...	31	...	31
Stores purchased in England chargeable to Provincial and Local Funds, Foreign States, &c.	...	...	...	3	...	...	...	...	...	3	...	3
Miscellaneous—												
Civil	1,059	...	...	—3	419	21	...	80	324	1,900	...	1,900
Military	136	...	...	...	...	...	...	20	227	383	...	383
Public Works	...	...	...	...	...	182	14	...	375	571	...	571

Marine	47	...	...	...	...	...	...	...	...	47	...	47
TOTAL	1,331	...	...	...	419	203	14	106	1,031	3,104	...	3,104
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Postal and Money Order Transactions	...	...	...	...	...	...	...	...	...	...	138,186	138,186
Little Basses Light Vessel dues	...	...	...	...	...	...	...	...	...	...	12,433	12,433
Balances of Shipping Masters' Accounts	...	...	...	...	...	...	...	...	...	...	752	752
Miscellaneous	...	...	...	...	...	...	...	...	...	...	1,102	1,102
TOTAL	...	...	...	...	...	...	...	...	...	...	152,473	152,473
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Discharge of the Principal of the Indian Transfer Loan of 22nd April 1854	...	...	...	...	...	...	...	...	...	...	2,812	2,812
Bills drawn by the Mission to the Court of Persia	...	...	...	...	...	...	...	...	...	...	63,114	63,114
Family and Miscellaneous Remittances made by means of rolls	...	...	...	...	...	...	...	...	...	...	333,593	333,593
Family Allotments	...	...	...	...	...	...	...	...	...	...	4,340	4,340
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	50,105	50,105
East Indian Railway Company Advances in England for purchase of stores, &c.	...	...	...	...	...	...	...		...	...	242,767	242,767
Rajputana-Malwa Railway: Do. do. do.	...	...	...	...	...	...	...	...	...	...	123,825	123,825
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	...	...	...	...	...	...	...	...	...	151,822	151,822
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, &c.	...	...	...	...	...	...	...	...	...	...	15,678	15,678
Miscellaneous	...	...	...	...	...	...	...	...	...	...	16,398	16,398
TOTAL	...	...	...	...	...	...	...	...	...	...	1,004,454	1,004,454
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	89,422	...	151	...	504	264	640	17,271	92,872	201,124	1,156,927	1,358,051
SECRETARY OF STATE'S BILLS PAID IN INDIA—												
COUNCIL BILLS—												
Secretary of State's Bills paid in India	6,894,661	...	...	...	...	...	...	1,130,225	6,657,654	[illegible],540	...	14,682,540

APPENDIX B.

FINANCE AND REVENUE ACCOUNTS FOR 1887-88.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS FOR 1887-88.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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General Account of Excluded Local Funds	2
Details by Provinces of Cantonment Funds	4
" " of Town and Bazar Funds	6
" " of Port Funds	8
" " of Miscellaneous Funds	10

ACCOUNT of EXCLUDED

(The details are given in the following

Receipts	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue—						
Income from land, the property of the Funds	19,256	2,318	73,746	71	23,869	119,260
Stamps—						
Sale of Stamps	...	221	...	...	...	221
Excise—						
License Fees and Duties	633	7,096	...	...	4	7,733
Provincial Rates—						
Rates and Cesses on Lands	17	748	...	...		765
Miscellaneous	26	...	6,998	...	312	7,336
Assessed Taxes—						
Taxes upon Houses	5,443	33,725	...	..	...	39,168
Licenses on Trades and Professions	6,293	1,008	49	...	...	7,350
Chowkidari Tax	10,700	738	...	...		11,438
Octroi	42,676	2,302	..	...	...	44,978
Miscellaneous (including Taxes on Horses and Carriages)	1,225	1,472		...	...	2,697
Registration—						
Fees and Miscellaneous	...	7	99	...	90	196
Police—						
Fees, Fines, and Forfeitures	2,601	856	...	326	497	4,280
Unclaimed property	11	38	...	...	...	49
Miscellaneous (including Cattle-pound Receipts)	1,764	585	...		984	3,333
Marine—						
Hire of Vessels	...	...	3,631	601	1,359	5,591
Sale-proceeds of Vessels and Stores	...	...	1,160	654	...	1,814
Pilotage Receipts	...	...	17,660	23,458	...	41,118
Other Fees and Dues	...	...	458,331	183,714	7,485	649,530
Education—						
School-fees	24	344	...	...	16,131	16,499
Miscellaneous	...	62	...	...	3,567	3,629
Medical—						
Hospital Receipts (including sale of Medicines)	57	409	...		...	466
Minor Departments—						
Agriculture—						
Public Gardens	390	50	...	...	...	440
Public Exhibitions and Fairs	...	717	...	..	...	717
Sanitation—						
Conservancy Tax and Fees	12,811	94	683	..	...	13,588
Sales of Manure, &c.	4,568	522	238	...	...	5,328
Water-supply—						
Sale of Water	98	...	5,895	1,370	...	7,363
Other Receipts	344	...	...	...	...	344
Interest—						
Interest on Government Securities and other Investments	119	1,393	13,773	443	10,069	25,797
Superannuation—						
Contributions towards pensions, &c.	...	...	44	2	...	46
Miscellaneous—						
Sales of old Materials	17	21	1,239	62	11	1,350
Sales of Land and Houses	1,410	176	13,971	...	1,082	16,639
Contributions (including Grants-in-aid from Government)	39,689	2,742	59,852	26,492	10,814	139,589
Rents of Houses	2,137	14,281	51,429	243	251	68,341
Sales of Fruit, Grass, &c.	14,990	390	.	...	47	15,427
Miscellaneous	5,272	2,684	170,529	2,268	9,906	190,659
Public Works—						
Tolls and Ferries	...	580	5,459	9	41,889	47,937
Miscellaneous	15	207	28,552	...	6,232	35,006
	172,586	75,786	913,338	239,713	134,599	1,536,022
Deposits and Advances—						
Loans from Government	...	...	556,827	47,031	...	603,858
Loans by Public Subscription	...	...	90,000	86,677	...	176,677
Sale-proceeds of Investments	...	...	16,698	...	45,725	62,423
Stock Accounts	.	..	1,255	153	...	1,408
Other Deposits and Advances	1,853	144	21,906	3,072	75	27,050
Total Receipts . Rx.	174,439	75,930	1,600,024	376,646	180,399	2,407,438
Opening Balance* . Rx.	43,075	20,831	409,159	189,774	30,669	693,508
GRAND TOTAL . Rx.	217,514	96,761	2,009,183	566,420	211,068	3,100,946

* The differences between these and the corresponding closing balances of 1886-87 are explained in the detailed accounts.

LOCAL FUNDS for 1887-88.

Statements marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Interest—						
Interest upon debt	633	23	237,156	6,118	944	244,874
Refunds—						
Refunds of Taxes	1,903	306	...	153	...	2,362
Miscellaneous Refunds	4	138	112	1,504	513	2,271
Charges of Collection of Revenue—						
Excise Establishments	42	...	...	...	269	311
Rate and Cess Collecting Establishments	245	2,225	37,637	5,703	...	45,810
Other Collecting Establishments	954	862	4,604	...	5,884	12,304
General Administration—						
Establishments engaged in General Management and Accounts	12,800	2,226	65,919	5,829	3,889	90,663
Contributions towards Establishment in Government Offices	37	1,261	150	266	118	1,832
Law and Justice—						
Criminal Courts	...	434	...	...	...	434
Jails	...	6	...	...	...	6
Police—						
Executive Force	21,809	16,081	6,718	2,423	3,465	50,496
Miscellaneous (including Cattle-pounds)	1,204	1,345	798	104	1,556	5,007
Marine—						
Dockyard and Port Establishments	...	...	55,451	45,128	3,195	103,774
Pilotage Establishments	...	...	8,671	16,244	...	24,915
Ship and Boat Establishments	...	...	23,904	23,899	2,259	50,062
Light-houses and Light-ships	...	...	46,086	6,119	...	52,205
Building, purchase, and repair of Ships	...	...	58,235	8,518	268	67,021
Miscellaneous	...	...	8,332	4,256	780	13,368
Education—						
Inspection	...	490	...	...	64	554
Colleges and Schools	240	3,264	...	...	24,688	28,192
Scholarships and Prizes	...	589	...	...	1,551	2,140
Grants-in-aid	60	2,524	...	...	130	2,714
Medical—						
Professional Establishment	310	55	944	1,208	...	2,517
Hospitals and Dispensaries	11,181	3,575	1,350	44	4,299	20,449
Vaccination	1,635	922	...	...	22	2,579
Minor Departments—						
Public Gardens (Establishment and other Charges)	6,816	1,217	...	...	...	8,033
Cemeteries (Establishment and other Charges)	542	15	...	...	...	557
Public Fairs and Exhibitions	...	332	...	...	...	332
Conservancy (Establishment and other Charges)	48,251	12,078	3,319	...	526	64,174
Water-supply (Establishment and other Charges)	1,728	1,578	3,052	...	...	6,358
Statistical Establishments	...	146	36	...	...	182
Superannuation—						
Pensions and Gratuities	...	33	1,652	693	19	2,397
Miscellaneous—						
Rents, Rates, and Taxes	16	35	41,518	...	1,517	43,086
Petty Establishments	483	2,491	.	...	...	2,974
Miscellaneous	11,333	2,736	228,488	4,744	25,780	273,081
Public Works—						
Supervising Establishment, Tools and Plant	292	360	9,610	6,104	245	16,611
Stock not chargeable to any particular work	...	...	—4,863	138	...	—4,725
Original Works—						
Buildings	34,917	3,637	41,366	5,704	6,303	800,819
Roads			2,197	812		
Port Appliances			240,998	96,753		
Other Works			352,851	15,281		
Maintenance and Repairs—						
Buildings	16,193	11,091	569	2,862	329	100,971
Roads			3,503	2,050		
Port Appliances			36,920	4,557	...	
Other Works			8,302	1,500	4,705	
Petty Construction and Repairs			7,459	393	538	
	173,628	72,075	1,533,044	269,107	93,856	2,141,710
Deposits and Advances—						
Repayment of loans from Government	...	337	25,721	...	53,100	79,158
Repayment of loans from the public	...	...	100,000	4,058	...	104,058
Investment in Government Securities or otherwise	914	1	55,532	100,000	7,115	163,562
Stock Account	...	...	1,780	97	...	1,877
Other Deposits and Advances	176	1,996	19,124	3,939	2,073	27,308
Total Disbursements . Rx.	174,718	74,409	1,735,201	377,201	156,144	2,517,673
Closing Balance . Rx.	42,796	22,352	273,982	189,219	54,924	583,273
GRAND TOTAL . Rx.	217,514	96,761	2,009,183	566,420	211,068	3,100,946

I.—Account of CANTONMENT FUNDS for 1887-88.

Receipts.	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras	Bombay.	Total.
	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.
Land Revenue—										
Income from land, the property of the Funds	2,675	1,374	31	...	268	6,056	7,611	1	1,240	19,256
Excise—										
License Fees and Duties	633	...	.	...	...	...	...	...		633
Provincial Rates—										
Rates and Cesses on Lands	...	...	...	...	...	..	...	...	17	17
Miscellaneous	.	..	...	.	...		...		26	26
Assessed Taxes—										
Taxes upon Houses		..	705	138	1,371	...		...	3,229	5,443
Licenses on Trades and Professions	826	...	...	.		3,469	1,162	.	836	6,293
Chowkidari Tax	2,003	55	..		1,563	3,435	3,644	...	.	10,700
Octroi	9,058	7,829	...	...	...	4,293	15,836	...	5,660	42,076
Miscellaneous (including Taxes on Horses and Carriages)	22	32	62	26	168	236	256	..	423	1,225
Police—										
Fees, Fines, and Forfeitures	232	2	274	5	340	515	780	52	401	2,601
Unclaimed property	..	...	..	...	...	...	...	..	11	11
Miscellaneous (including Cattle-pound Receipts)	129	230	155	114	173	532	176	75	180	1,764
Education—										
School-fees	...	...	...	...	...	...	...	...	24	24
Medical—										
Hospital Receipts (including sale of Medicines)	1	44	..	...	...	...	...	...	12	57
Minor Departments—										
Agriculture—										
Public Gardens	40	...	...	...	...		...	...	350	390
Sanitation—										
Conservancy Tax and Fees	1,009	1,317	311	15	233	4,059	261	60	5,546	12,811
Sales of Manure, &c.	205	130	3	12	.	442	555	51	3,170	4,568
Water-supply—										
Sale of Water	54	..	...		39	...	.	...	5	98
Other Receipts	.	...	...	...	...	...	344	...	..	344
Interest—										
Interest on Government Securities and other Investments	26	...	...	...	...		...		93	119
Miscellaneous—										
Sales of old Materials	6	...	...	...	...	...	..	...	11	17
Sales of Land and Houses	..	...		..	...	...	..	...	1,410	1,410
Contributions (including Grants-in-aid from Government)	33,445	517	1,481	242	303	704	1,348	687	962	39,689
Rents of Houses	76	521	186	...	..		...		1,354	2,137
Sales of Fruit, Grass, &c.	430	866	863	56	842	5,923	4,439	273	1,298	14,990
Miscellaneous	1,444	241	552	5	93	1,355	1,035	18	529	5,272
Public Works—										
Miscellaneous	10	...	...	...	...	...	...	...	5	15
Deposits and Advances—										
Other Deposits and Advances	50	...	1,600	...	...	36	...	..	167	1,853
Total Receipts . Rx	52,374	13,158	6,223	613	5,393	31,055	37,447	1,217	26,959	174,439
Opening Balance . Rx.	4,444	4,071	1,506	102(a)	1,806	14,006	9,100	166	7,874	43,075
GRAND TOTAL . Rx.	56,818	17,229	7,729	715	7,199	45,061	46,547	1,383	34,833	217,514

(a) Exceeds the closing balance of 1886-87 by Rx. 11, the balance in Cantonment Officer's hand subsequently adjusted.

Disbursements.										
Interest—										
Interest upon debt	...	...	...	...	...	...	...	...	633	633
Refunds—										
Refunds of Taxes	...	1,768	...	...	...	...	...	...	135	1,903
Miscellaneous Refunds	...	...	...	...	...	...	...	...	4	4
Charges of Collection of Revenue—										
Excise Establishment	...	...	...	...	...	...	...	...	42	42
Rate and Cess Collecting Establishments	98	...	...	...	...	...	...	...	147	245
Other Collecting Establishments	30	628	136	...	...	...	...	...	160	954
General Administration—										
Establishments engaged in General Management and Accounts	1,574	567	755	30	621	2,786	5,116	123	1,228	12,800
Contributions towards Establishment in Government Offices	7	...	...	...	...	...	...	...	30	37
Police—										
Executive Force	3,617	1,675	...	...	...	5,233	7,308	...	3,876	21,809
Miscellaneous (including Cattle-pounds)	83	61	46	...	...	185	759	19	51	1,204
Education—										
Colleges and Schools	...	...	...	...	...	...	...	...	240	240
Grants-in-aid	60	...	...	...	...	...	...	...	...	60
Medical—										
Professional Establishment	...	310	...	...	...	...	...	...	..	310
Hospitals and Dispensaries	1,042	555	...	...	568	2,991	3,003	2	3,020	11,181
Vaccination	451	48	39	...	77	337	586	...	97	1,635
Minor Departments—										
Public Gardens (Establishment and other Charges)	329	606	413	...	56	2,233	2,810	...	369	6,816
Cemeteries (Establishment and other Charges)	39	60	...	...	...	246	197	...	...	542
Conservancy (Establishment and other Charges)	7,191	4,828	2,610	543	1,789	9,804	10,231	911	10,344	48,251
Water-supply (Establishment and other Charges)	55	383	...	...	318	...	374	...	598	1,728
Miscellaneous—										
Rents, Rates, and Taxes	...	...	...	...	...	...	...	...	16	16
Petty Establishments	302	64	...	25	...	...	...	...	92	483
Miscellaneous	2,488	383	861	24	676	3,370	2,925	13	593	11,333
Public Works—										
Supervising Establishment, Tools and Plant	58	118	...	...	...	...	...	6	.110	292
Original Works—										
Buildings	1,566	342	40	...	...	1,914	2,027	...	1,430	34,917
Roads		14	...	...	...			...	258	
Port Appliances	...	...	...	...	...	...		...	...	
Other Works	25,219	294	599	10	...	...		...	1,204	
Maintenance and Repairs—										
Buildings	1,374	435	3	...	...	4,004	4,856	15	121	16,193
Roads		1,660	884	37	1,413			19	306	
Port Appliances	...	...	...	...	...	...		...	...	
Other Works	363	15	254	...	...	...		43	116	
Petty Construction and Repairs	219	2	...	...	...	...		...	54	
Deposits and Advances—										
Repayment of Loans from the Public	...	...	...	...	...	...	...	...	...	...
Investment in Government Securities or otherwise	114	...	...	...	...	...	...	...	800	914
Other Deposits and Advances	29	...	...	...	...	48	...	...	99	176
Total Disbursements . *Rx.*	46,308	14,816	6,640	669	5,518	33,251	40,192	1,151	26,173	174,718
Closing Balance . *Rx.*	10,510	2,413	1,089	46	1,681	11,810	6,355	232	8,660	42,796
GRAND TOTAL . *Rx.*	56,818	17,229	7,729	715	7,199	45,061	46,547	1,383	34,833	217,514

II.—Account of TOWN and BAZAR FUNDS for 1887-88.

Receipts.	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—										
Income from land, the property of the Funds	163	.	559	...	1,267	...	2	...	327	2,318
STAMPS—										
Sale of Stamps	221	...	...	...	...	...	...	...	...	221
EXCISE—										
License Fees and Duties	2,708	...	4,387	...	...	...	...	...	1	7,096
PROVINCIAL RATES—										
Rates and Cesses on Lands	268	...	...	...	480	...	..	...	...	748
ASSESSED TAXES—										
Taxes upon Houses	241	...	2,799	...	...	30,357	174	...	154	33,725
Licenses on Trades and Professions	130	...	...	...	...	865	...	...	13	1,008
Chowkidari Tax	560	...	...	...	...	...	178	...	...	738
Octroi	2,302	...	...	...	...	...	...	...	...	2,302
Miscellaneous (including Taxes on Horses and Carriages)	128	...	1,027	...	...	...	4	...	313	1,472
REGISTRATION—										
Fees and Miscellaneous	7	...	...	...	...	...	...	...	...	7
POLICE—										
Fees, Fines, and Forfeitures	214	...	634	2	...	...	8	...	4	896
Unclaimed property	18	...	20	...	...	...	...	...	...	38
Miscellaneous (including Cattle-pound Receipts)	27	...	396	151	...	...	...	...	11	585
EDUCATION—										
School-fees	1	...	343	...	...	...	...	...	...	344
Miscellaneous	..	...	62	...	...	...	...	...	...	62
MEDICAL—										
Hospital Receipts (including sale of Medicines)	..	...	343	...	...	5	18	...	43	409
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	28	...	6	...	...	15	...	...	1	50
Public Exhibitions and Fairs		...	...	...	...	717	...	...	...	717
Sanitation—										
Conservancy Tax and Fees	...	...	84	3	...	...	...	...	7	94
Sales of Manure, &c.	1	...	...	...	...	517	4	...	...	522
INTEREST—										
Interest on Government Securities and other Investments	1,333	.	...	...	...	38	...	...	22	1,393
MISCELLANEOUS—										
Sales of old Materials	1	...	16	...	...	...	...	...	4	21
Sales of Land and Houses	22	...	134	...	...	...	...	...	20	176
Contributions (including Grants-in-aid from Government)	50	...	817	664	10	...	50	...	1,151	2,742
Rents of Houses	165	...	12,929	286	...	271	40	...	590	14,281
Sales of Fruit, Grass, &c.	22	...	192	...	...	15	28	...	133	390
Miscellaneous	177	...	26	35	105	1,762	120	...	459	2,684
PUBLIC WORKS—										
Tolls and Ferries	...	...	284	...	104	...	...	...	192	580
Miscellaneous	...	...	28	...	157	...	22	...	...	207
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	2	...	35	...	...	23	73	...	11	144
TOTAL RECEIPTS . Rx.	8,789	...	25,121	1,141	2,123	34,585	715	...	3,456	75,930
OPENING BALANCE . Rx.	(a)3,297	...	(b)5,603	143	1,325	6,074	607	...	3,782	20,831
GRAND TOTAL . Rx.	12,086	..	30,724	1,284	3,448	40,659	1,322	...	7,238	96,761

(a) This is less than the closing balance of 1886-87 by Rx. 377 owing to the transfer of the Secunderabad Local Fund to the Books of the Comptroller, Hyderabad.
(b) The difference of Rx. 2,721 between this and the closing balance of 1886-87 is owing to the exclusion of 5 Town Funds since converted into Municipalities.

Disbursements.										
Interest—										
Interest upon Debt	...	...	...	...	...	...	...	...	23	23
Refunds—										
Refunds of Taxes	298	..	...	...	...	8	...	...	...	306
Miscellaneous Refunds	...	...	...	...	9	86	...	...	43	138
Charges of Collection of Revenue—										
Rate and Cess Collecting Establishments	...	...	...	...	...	2,218	...	...	7	2,225
Other Collecting Establishments	232	...	390	...	121	104	...	...	15	862
General Administration—										
Establishments engaged in General Management and Accounts	283	...	771	33	...	472	53	...	614	2,226
Contributions towards Establishment in Government Offices	1,248	...	...	...	10	...	...	...	3	1,261
Law and Justice—										
Criminal Courts	434	...	...	...	...	...	..	...	...	434
Jails	6	...	...	...	...	...	...	...	...	6
Police—										
Executive Force	562	...	...	...	...	15,397	88	...	34	16,081
Miscellaneous (including Cattle-pounds)	489	...	240	8	...	600	...	...	8	1,345
Education—										
Inspection	...	..	490	...	...	...		...	...	490
Colleges and Schools	50	...	3,174	...	...	...	...	...	40	3,264
Scholarships and Prizes	1	..	588	...	...	...	...	...	...	589
Grants-in-aid	275	..	2,042	...	171	36	...	...	...	2,524
Medical—										
Professional Establishment	18	...	...	...	...	...	37	...	...	55
Hospitals and Dispensaries	144	...	2,718	...	92	311	59	...	251	3,575
Vaccination	22	..	303	...	...	597	...	...	...	922
Minor Departments—										
Public Gardens (Establishment and other Charges)	921	..	25	...	187	53	1	...	30	1,217
Cemeteries (Establishment and other Charges)	10	...	...	...	..	...	..	...	5	15
Public Fairs and Exhibitions	...	...	...	...	...	332	...	...	...	332
Conservancy (Establishment and other Charges)	551	...	3,134	515	205	7,371	127	...	175	12,078
Water-supply (Establishment and other Charges)	1,519	...	...	59	..	...	..	...	...	1,578
Statistical Establishments	...	...	138	...	...	8	...	...	...	146
Superannuations—										
Pensions and Gratuities	28	...	...	...	...	...	...	...	5	33
Miscellaneous—										
Rents, Rates and Taxes	5	...	...	...	...	30	...	...	.	35
Petty Establishments	80	...	2,142	...	147	8	.	...	114	2,491
Miscellaneous	417	...	596	..	174	1,026	216	...	307	2,736
Public Works—										
Supervising Establishment, Tools and Plant	9	...	351	...	...	...	...	...	...	360
Original Works—										
Buildings		...	323	...	...	...	9	...	1	
Roads	576	...	491	...	...	...	...	...	827	3,637
Other Works	118	...	1,277	15	...	...	...	...	..	
Maintenance and Repairs—										
Buildings		...	218	..	...	..	...	...	166	
Roads	83	...	613	317	...	...	..	...	1,558	
Port Appliances	...	...	..	...	..	..	126	...	...	11,091
Other Works	9	...	1,537	3	201	...	...	...	...	
Petty Construction and Repairs	680	.	...	...	921	4,657	...	...	2	
Deposits and Advances—										
Repayment of loans from Government	...	...	...	...	...	...	...	...	337	337
Investment in Government Securities or otherwise	...	...	...	...	...	1	...	...	.	1
Other Deposits and Advances	219	...	7	5	...	254	50	...	1,461	1,996
Total Disbursements . Rx.	9,287	...	21,568	955	2,238	33,569	766	...	6,026	74,409
Closing Balance . Rx.	2,799	...	9,156	329	1,210	7,090	556	...	1,212	22,352
GRAND TOTAL . Rx.	12,086	...	30,724	1,284	3,448	40,659	1,322	...	7,238	96,761

III.—Account of PORT FUNDS for 1887-88.

Receipts.	Presidency Funds. Calcutta.	Presidency Funds. Madras.	Presidency Funds. Bombay.	Total.	Other Funds. Burma.	Other Funds. Bengal.	Other Funds. Madras.	Other Funds. Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue—									
Income from land, the property of the Funds	17,333	...	56,413	73,746	...	...	...	71	71
Provincial Rates—									
Miscellaneous	...	...	6,998	6,998	...	...	...	...	...
Assessed Taxes—									
Licenses on Trades and Professions	...	...	49	49	...	...	...	...	...
Registration—									
Fees and Miscellaneous	...	...	99	99	...	...	...	...	...
Police—									
Fees, Fines, and Forfeitures	...	...	...	...	324	...	...	2	326
Marine—									
Hire of Vessels	2,590	...	1,041	3,631	204	35	...	362	601
Sale-proceeds of Vessels and Stores	974	165	21	1,160	298	...	346	10	654
Pilotage Receipts	...	1,343	16,317	17,660	15,626	...	1,266	6,566	23,458
Other Fees and Dues	202,089	15,838	240,404	458,331	90,120	5,994	23,211	64,389	183,714
Minor Departments—									
Sanitation—									
Conservancy Taxes and Fees	...	...	683	683	...	..	...	...	...
Sale of Manure, &c.	...	...	238	238	...	...	..	...	...
Water-supply—									
Sale of Water	..	...	5,895	5,895	...	476	...	894	1,370
Interest—									
Interest on Government Securities and other Investments	3,812	...	9,961	13,773	...	78	...	365	443
Superannuation—									
Contribution towards Pensions, &c.	...	...	44	44	...	...	...	2	2
Miscellaneous—									
Sales of old Materials	1,239	...	...	1,239	2	49	...	11	62
Sales of Land and Houses	...	...	13,971	13,971	...	...	...	...	...
Contributions (including Grants-in-aid from Government)	59,852	...	...	59,852	1,526	2,000	..	22,966	26,492
Rents of Houses	475	...	50,954	51,429	...	...	...	243	243
Sales of Fruit, Grass, &c.	.	...	...	...	...	...	...	..	...
Miscellaneous	3,117	...	167,412	170,529	799	57	.	1,412	2,268
Public Works—									
Tolls and Ferries	..	...	5,459	5,459	...	4	...	5	9
Miscellaneous	28,477	...	75	28,552	...	...	...	...	...
Deposits and Advances—									
Loans from Government	300,225	...	256,602	556,827	3,221	...	...	43,810	47,031
Loans by Public Subscription	...	...	90,000	90,000	86,677	...	...	...	86,677
Sale-proceeds of Investments	3,743	...	12,955	16,698	...	...	...	...	...
Stock Account	1,255	...	...	1,255	153	...	...	...	153
Other Deposits and Advances	862	..	21,044	21,906	531	...	...	2,541	3,072
Total Receipts . Rx.	626,043	17,346	956,635	1,600,024	199,481	8,693	24,823	143,649	376,646
Opening Balance . Rx.	85,084	18,897	305,178	409,159	15,331	1,704	71,220	101,519	189,774
GRAND TOTAL . Rx.	711,127	36,243	1,261,813	2,009,183	214,812	10,397	96,043	245,168	566,420

Disbursements.									
INTEREST—									
Interest upon Debt	65,866	...	171,290	237,156	171	...	...	5,947	6,118
REFUNDS—									
Refunds of Taxes	...	...	...	...	...	...	...	153	153
Miscellaneous Refunds	112	...	...	112	1,488	16	...	...	1,504
CHARGES OF COLLECTION OF REVENUE—									
Rates and Cess-Collecting Establishments	37,637	...	..	37,637	...	...	...	5,703	5,703
Other Collecting Establishments	...	...	4,604	4,604	...	...	...	...	...
GENERAL ADMINISTRATION—									
Establishments engaged in General Management and Accounts	9,746	...	56,173	65,919	2,969	956	...	1,904	5,829
Contributions towards Establishment in Government Offices	...	...	150	150	150	28	...	88	266
POLICE—									
Executive Force	3,750	...	2,968	6,718	1,769	117	...	537	2,423
Miscellaneous (Cattle-pounds)	...	...	798	798	...	...	...	104	104
MARINE—									
Dockyard and Port Establishments	31,122	12,435	11,894	55,451	25,902	3,089	9,584	6,553	45,128
Pilotage Establishments	...	...	8,671	8,671	12,724	.	...	3,520	16,244
Ship and Boat Establishments	16,477	604	6,823	23,904	9,730	2,102	2,125	9,942	23,899
Light-houses and Light-ships	40,437	948	4,701	46,086	...	483	1,578	4,058	6,119
Building, purchase, and repair of Ships	13,794	...	44,441	58,235	5,474	...	...	3,044	8,518
Miscellaneous	6,031	1,274	1,027	8,332	2,488	...	1,768	.	4,256
MEDICAL—									
Professional Establishment	...	...	944	944	506	...	...	702	1,208
Hospitals and Dispensaries	...	...	1,350	1,350	.	44	...	...	44
MINOR DEPARTMENTS—									
Conservancy (Establishment and other Charges)	150	...	3,169	3,319	...	...	...	...	...
Water-supply (Establishment and other Charges)	...	...	3,052	3,052	...	...	...	...	...
Statistical Establishment	...	..	36	36	...	...	...	...	...
SUPERANNUATIONS—									
Pensions and Gratuities	422	404	826	1,652	192	54	97	350	693
MISCELLANEOUS—									
Rents, Rates, and Taxes	10,399	...	31,119	41,518	...	...	...	...	...
Miscellaneous	58,511	...	169,977	228,488	4,224	520	...	...	4,744
PUBLIC WORKS—									
Supervising Establishment, Tools and Plant	...	...	9,610	9,610	2,433	227	432	3,012	6,104
Stock not chargeable to any particular work	...	...	—4,863	—4,863	...	...	...	138	138
Original Works—									
Buildings	27,760	...	13,606	41,366	4,479	...	...	1,225	5,704
Roads	573	...	1,624	2,197	812	...	..	...	812
Port Appliances	189	...	240,809	240,998	10,914	718	...	85,121	96,753
Other Works	352,267	...	584	352,851	2,145	.	6,776	6,360	15,281
Maintenance and Repairs—									
Buildings	...	...	569	569	2,017	..	72	773	2,862
Roads	1,516	...	1,987	3,503	2,050	..	..	..	2,050
Port Appliances	8,120		28,800	36,920	1,455	213		2,889	4,557
Other Works	6,303	...	1,999	8,302	447	.	1,053	...	1,500
Petty Construction and Repairs	...	...	7,459	7,459	...	..	262	131	393
DEPOSITS AND ADVANCES—									
Repayment of loans from Government	11,750	...	13,971	25,721	...	..	..	..	..
Repayment of loans from the Public	.	...	100,000	100,000	...	...		4,058	4,058
Investment in Government Securities	...	...	55,532	55,532	100,000	...	...	...	100,000
Stock account	1,780	...	...	1,780	97	...	...	...	97
Other Deposits and Advances	11,033	...	8,091	19,124	526	...	...	3,413	3,939
TOTAL DISBURSEMENTS . Rx.	715,745	15,665	1,003,791	1,735,201	195,162	8,567	23,747	149,725	377,201
CLOSING BALANCE . Rx.	—4,618	20,578	258,022	273,982	19,650	1,830	72,296	95,443	189,219
GRAND TOTAL . Rx.	711,127	36,243	1,261,813	2 009,183	214,812	10,397	96,043	245,168	566,420

IV.—Account of MISCELLANEOUS FUNDS for 1887-88.

Receipts.	India.	Central Provinces.	Burma.	Assam	Bengal	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue—										
Income from land, the property of the Funds	...	...	17,600	...	6,269	...	...	...	...	23,869
Excise—										
License Fees and Duties	...	...	...	...	...	...	...	...	4	4
Provincial Rates—										
Miscellaneous	293	...	...	...	...	...	...	...	19	312
Registration—										
Fees and Miscellaneous	...	...	90	...	...	...	...	...	...	90
Police—										
Fees, Fines, and Forfeitures	...	459	...	...	...	...	...	...	8	497
Miscellaneous (including Cattle-pound Receipts)	174	...	...	...	...	...	806	...	4	984
Marine—										
Hire of Vessels	...	...	...	...	1,359	...	...	...	...	1,359
Other Fees and Dues	...	...	...	...	6,412	...	...	...	1,073	7,485
Education—										
School-fees	58	...	378	...	363	...	...	15,329	3	16,131
Miscellaneous	...	...	2,190	...	1	...	...	1,376	...	3,567
Interest—										
Interest on Government Securities and other Investments	174	...	42	401	7,775	121	758	259	539	10,069
Miscellaneous—										
Sales of old Materials	...	...	...	...	11	...	...	...	...	11
Sales of Land and Houses	...	...	1,082	...	...	...	...	...	...	1,082
Contributions (including Grants-in-aid from Government)	...	...	6,656	...	...	2,304	...	...	1,854	10,814
Rents of Houses	198	...	...	...	53	...	...	...	...	251
Sales of Fruit, Grass, &c	5	...	42	...	...	...	...	...	...	47
Miscellaneous	...	...	2,115	...	3,123	2,140	1,845	...	683	9,906
Public Works—										
Tolls and Ferries	...	...	...	...	41,889	...	...	...	...	41,889
Miscellaneous	...	...	...	...	...	...	6,232	...	...	6,232
Deposits and Advances—										
Sale proceeds of Investments	...	...	12	...	44,615	...	...	...	1,098	45,725
Other Deposits and Advances	...	...	...	...	...	75	...	...	...	75
Total Receipts . Rx.	902	489	30,207	401	111,870	4,640	9,641	16,964	5,285	180,399
Opening Balance . Rx.	188	348	4,346	430	15,210	2,127	4,870	3,178	—28*	30,669
GRAND TOTAL . Rx.	1,090	837	34,553	831	127,080	6,767	14,511	20,142	5,257	211,068

* Less than the closing balance of last year by Rx 4,794 owing to the exclusion of Police Funds and to the inclusion for the first time of the Cotton Gin Factory Accounts.

Disbursements.										
Interest—										
Interest upon Debt	...	...	...	...	944	...	...	...	...	944
Refunds—										
Miscellaneous Refunds	...	...	..	...	104	307	...	12	...	513
Charges of Collection of Revenue—										
Excise Establishments	...	...	269	...	...	...	...	...	...	269
Other Collecting Establishments	...	...	2,670	...	3,214	...	...	...	...	5,884
General Administration—										
Establishments engaged in General Management and Accounts	.	...	600	...	1,899		...	781	609	3,889
Contributions towards Establishment in Government Offices	...	...	...	...	103	..		...	15	118
Police—										
Executive Force	...	...	...	..	136	3,329	...	...	...	3,465
Miscellaneous (including Cattle-pounds)	171	556	...	...	...	...	828	...	1	1,556
Marine—										
Dockyard and Port Establishments	...	...	...	...	2,056	...	...	...	1,139	3,195
Ship and Boat Establishments	...	...	...	...	2,259	...	...	...		2,259
Buildings, Purchase, and Repair of Ships	...	...	...	...	268	...	...	...	...	268
Miscellaneous	...	...	...	...	780	...	...	...	...	780
Education—										
Inspection	...	...	...	...	...	...	...	...	64	64
Colleges and Schools	575	...	10,236	13	5,082	...	...	8,782	..	24,688
Scholarships and Prizes	15	...		158	1,376	...	...	...	2	1,551
Grants-in-aid	...	...	..	130	...	...	...	...	...	130
Medical—										
Hospitals and Dispensaries	..	...	...	...	4,299	...	...	..	...	4,299
Vaccination	...	...	...	...	...	...	...	...	22	22
Minor Departments—										
Conservancy (Establishment and other charges)	..	...	...	...	521	...	...	...	5	526
Superannuation—										
Pensions and Gratuities	...	...	...	...	19	...	...	...	.	19
Miscellaneous—										
Rents, Rates, and Taxes	...	...	...	...	307	...	...	181	1,029	1,517
Miscellaneous	...	..	13,457	...	6,276	...	1,830	3,241	976	25,780
Public Works—										
Superintending Establishment, Tools and Plant	...	...	...	...	...	...	...	78	167	245
Original Works—										
Buildings	...	...	...	...	...	...	5,355	38	...	6,303
Roads	...	...	...	...	...	...	...	..	100	
Other Works	...	...	...	...	810	...	...	...	...	
Maintenance and Repairs—										
Buildings	48	..	...	...	...	...	...	281	...	329
Roads										
Other Works	...	...	..	.	3,872	..	...	...	833	4,705
Petty Construction and Repairs	...	...	...	65	473	...	...	...	...	538
Deposits and Advances—										
Repayment of loans from Government	..	...	..	...	53,100	...	...	...	...	53,100
Repayment of loans from the Public	...	...	...	..	...	..	...	..	...	
Investment in Government Securities or otherwise	99	...	4,133	...	...	..	374	2,509	...	7,115
Other Deposits and Advances	...	.	650	5	215	1,203	...	...	...	2,073
Total Disbursements . *Rx.*	908	556	32,015	371	88,113	4,929	8,387	15,903	4,962	156,144
Closing Balance . *Rx.*	182	281	2,538	460	38,967	1,838	6,124	4,239	295	54,924
GRAND TOTAL . *Rx.*	1,090	837	34,553	831	127,080	6,767	14,511	20,142	5,257	211,068

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1887-88.

ACCOUNT

OF

MUNICIPALITIES FOR 1887-88.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICIPALITIES for 1887-88.

Receipts.	India.	Central Provinces.	Burma.	Assam.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
					Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
By Balance in hand at the close of last year—(a)													
On account of Deposits payable on demand	...		1,521	...	4,941	4,107	644	45,600	20,926	12,321	...	24,166	114,226
On account of Municipal Balance	13,653	41,049	37,805	1,282	141,921	37,073	51,947	81,624	20,397	34,230	2,029	120,683	583,693
TOTAL CASH BALANCE	13,653	41,049	39,3-6	1,282	146,862	41,180	52,591	127,224	41,323	46,551	2,029	144,849	697,919
A.—MUNICIPAL TAXES.													
1.—Octroi	21,949	46,847			..	...	189,840	224,299	...	...	127,186	142,438	752,559
2.—Assessed Taxes— (e.g., Conservancy Cess, Licenses on Trades, &c., in the following details.)													
Arrear collections for the previous year	128	75	663	...	1,120	4,157	538	3	359	1,709	2,001	4,346	15,009
Collections for the current year	1,179	1,214	17,277	...	23,209	36,308	24,893	564	6,835	14,117	53,790	22,343	201,729
Penalties	116	6	...	...	1,753	592	104	...	38	71	...	53	2,733
3.—Tax on Houses and Lands	513	2,321	43,277	3,704	182,604	138,954	2,614	10,433	37,197	48,357	140,701	31,163	641,838
4.—Tax on Vehicles	48	201	10,891	223	9,989	16,217	1,411	331	4,645	8,054	35,858	7,688	115,417
5.—Tax on Animals			...	91	4,636	3,054	337	1,931	2,758	5,516	...	1,533	
6.—Other Taxes, Tolls, &c.	...	172	3,301	2,232	...	11,874	2,708	294	9,558	31,164	1,434	16,961	79,608
7.—Water Rate	150	1,984	11,447	252	65,908	2,833	...	212	14,482	104	88,372	9,799	195,548
B.—MISCELLANEOUS RECEIPTS.													
1.—Realizations under special Acts	77	3,526	3,137	1,691	2,230	10,112	7,157	327	...	1,236	...	3,014	32,507
2.—Proceeds of Land, &c.	307	12	18	520	47,590	600	8,259	1,400	550	977	18,136	7,421	79,820
3.—Income derived from Markets, &c.— (Rents, fees, sale of refuse, &c.)	2,571	6,623	58,083	1,403	17,036	4,314	4,790	8,019	1,416	7,984	19,775	13,425	145,439
4.—Conservancy and Road cleaning— (Fees, sale-proceeds of night-soil, street refuse, &c.)	807	301	374	148	3,951	1,296	6,486	9,419	1,747	1,453	369	8,076	34,427
5.—Municipal Fines	444	423	1,909	52	1,153	2,618	2,242	1,081	1,772	1,402	922	1,601	15,709
6.—Sundries— (Rents of Municipal Lands, Government Grants, Receipts from Public Gardens, &c.)	4,474	16,179	88,214	1,811	43,363	37,923	45,186	62,628	19,910	40,732	27,680	54,911	443,011
TOTAL REVENUE	32,763	79,884	238,681	12,127	404,542	270,857	290,595	320,946	101,267	162,876	516,224	324,772	2,755,534
C.—DEBT.													
1.—Loans	...	100	55,067	...	157,850	...	3,325	8,950	10,000	5,703	430,000	30,671	701,663
2.—Deposits— (Contractors' salaries unpaid, &c.)	80	51	9,122	25	17,503	7,591	154	59	11,796	13,317	845,890	10,281	915,869
3.—Advances	55	4,933	83,013	642	72,952	13,799	46	17	37,356	264	284,973	6,160	504,211
TOTAL RECEIPTS . Rs.	32,899	84,968	385,883	12,794	652,847	292,247	294,120	329,972	160,419	182,157	2,077,087	371,884	4,877,277
GRAND TOTAL . Rs.	46,552	126,017	425,209	14,076	799,709	333,427	346,711	457,196	201,742	228,708	2,079,116	516,733	5,575,196

Disbursements.

A.—General Establishment.													
1.—Office Establishment, Inspection, Honorary Magistrates' Establishment, &c.	1,268	3,832	13,207	680	17,073	20,217	9,458	16,187	4,413	11,467	18,774	17,814	134,390
2.—Collection of Municipal Taxes (Establishment, purchase of account books and paper, money boxes, repair to outposts, &c.)	4,662	8,341	5,589	786	7,402	13,276	27,156	28,227	4,432	3,263	21,214	18,300	142,648
B.—Public Safety.													
1.—Fire (Establishment, purchase of fire-engine, buckets, repairs, &c.)	102	147	4,938	5	2,072	3,423	191	535	171	144	6,967	3,076	21,771
2.—Lighting (Establishment, purchase of lamps, oil, repairs, &c.)	3,612	930	7,732	121	26,250	14,111	8,998	4,859	3,089	7,182	28,595	16,244	282,121
3.—Police (Establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.)		...	7,962	549	26,972	5,058	40,567	50,792	...	...	26,135	2,363	
C.—Public Health.													
1.—Buildings and other works—(Erection of slaughter-houses, latrines, &c.)	1,510	1,508	10,035	238	20,067	8,200	26,011	3,266	2,343	5,113	8,140	16,265	102,696
2.—Repairs (to market, dispensary, &c.)	40	1,242	1,977	455	1,679	1,440	4,578	3,183	1,885	2,037	1,901	2,809	23,226
3.—Maintenance of Medical Institutions—(Dispensary Establishment, purchase of medicines, &c.)	944	7,716	17,485	566	3,673	21,716	7,905	26,364	8,260	20,035	7,817	12,801	135,282
4.—Vaccination (Establishment)	66	145	1,317	67	869	2,081	1,413	2,079	1,233	1,365	1,757	1,421	13,813
5.—Water-Works (Establishment, repairs)	645	4,595	9,342	926	173,196	8,272	1,456	5,108	12,335	1,703	261,184	17,010	495,772
6.—Road-watering (Establishment, purchase of water-carts, repairs, &c.)	294	231	3,592	55	4,903	5,654	5,005	5,805	1,127	92	6,780	8,443	41,981
7.—Road-cleaning (Establishment, purchase and repair of dust-bins, &c.)	218	4,779	16,395	325	13,398	10,545	14,329	6,777	...	7,016	...	22,779	96,561
8.—Conservancy (Establishment, repairs, purchase of carts, dry earth, land for burying night-soil, &c.)	4,488	15,435	8,991	1,913	50,780	56,398	42,212	30,502	33,742	32,334	92,694	36,448	405,937
Refunds, &c., of fines or over-assessment	15	10	3	...	...	13	76	232	...	...	...	193	542
Remissions of Cess	...	3	527	...	...	4	7	...	...	...	...	288	829
9.—Drainage Works (Establishment, repairs)	19	1,111	1,670	697	26,485	10,056	2,866	12,957	16,039	2,529	11,131	4,072	89,632
10.—Other Measures—													
(a) Markets and Slaughter-houses (Establishment, Contingencies)	...	169	6,394	116	2,588	1,148	402	784	466	794	8,865	1,632	23,358
(b) Public Garden (Establishment, purchase of seeds, repair of well, purchase of bullocks, &c.)	1,498	518	1,680	19	888	1,446	4,728	12,189	1,501	764	4,212	4,137	33,580
11.—Contributions	20	...	175	...	...	261	...	267	...	2,058	...	24	2,805
D.—Public Instruction.													
Contributions to Schools	1,390	9,179	26,719	552	...	11,146	11,091	44,428	913	22,690	13,471	56,418	197,997
E.—Public Convenience.													
1.—Public Works (Establishment)	194	924	8,126	388	...	14,638	3,016	2,802	3,133	2,548	7,851	2,767	46 387
New Works	3,613	2,673	42,838	2,387	8,944	25,634	54,656	32,385	452	6,194	5,030	20,894	205,700
Repairs	2,069	9,142	18,183	374	22,540	17,349	6,551	20,220	11,475	17,862	45,751	24,519	196,035
2.—Survey of land	...	7	2,857	...	...	78	327	455	...	61	...	957	4,742
3.—Other charges (Printing, rewards, &c.)	112	486	1,431	266	...	4,535	1,925	1,718	480	4,321	...	7,422	22,696
4.—Contributions	98	767	1,100	25	...	1,431	18,028	2,039	335	...	...	1,084	24,907
F.—Miscellaneous	3,975	1,250	2,311	177	5,913	13,349	4,658	9,840	1,887	9,497	32,439	13,082	98,378
Total Expenditure . Rx.	30,852	75,140	222,576	11,687	415,692	271,479	297,610	324,000	109,711	161,069	610,708	313,262	2,843,786
Carried over ... Rx.	30,852	75,140	222,576	11,687	415,692	271,479	297,610	324,000	109.711	161,069	610,708	313,262	2,843,786

(a) These balances exceed the corresponding figures in the accounts of 1886-87 by a net sum of Rx. 4,123 owing mainly to additional balances introduced in some provinces and to accounts having been closed in others.

ACCOUNT of MUNICIPALITIES for 1887-88—*continued.*

DISBURSEMENTS—*contd.*	India.	Central Provinces.	Burma.	Assam.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
					Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Brought forward	30,852	75,140	222,576	11,687	415,692	271,479	297,610	324,000	109,711	161,069	610,708	313,262	2,843,786
G.—Debt.													
1.—Loans (instalments payable during the year)	404	4,620	11,712	55	71,139	1,069	3,121	3,327	...	341	98,944	8,037	202,769
Interest — Last year	...	344	...	...	...	61	616	...	368	85	3,693	1,701	6,868
Interest — Current year	592	2,136	12,813	71	80,673	4,181	301	12,125	10,478	1,311	138,309	5,901	265,591
2.—Deposits (salaries attached, contractors, &c.)	50	572	3,941	20	23,122	5,103	41	255	11,952	12,158	829,661	10,771	897,646
3.—Advances (on account of Departmental Works, &c.)	56	7,814	139,337	115	66,166	13,648	324	27	33,136	541	385,322	7,860	654,346
Total Disbursements	31,954	90,626	390,379	11,948	656,792	292,541	302,013	339,734	165,345	175,505	2,066,637	347,532	4,871,006
Closing Balance—													
On account of Deposits payable on demand	...	...	6,701	...	6,236	5,865	674	45,850	25,630	13,766	...	32,834	137,556
On account of Municipal Balance	14,598	35,391	28,129	2,128	136,681	35,021	44,024	71,612	10,767	39,437	12,479	136,367	566,634
GRAND TOTAL . *Rs.*	46,552	126,017	425,209	14,076	799,709	333,427	346,711	457,196	201,742	228,708	2,079,116	516,733	5,575,196

Memorandum of Liabilities and Claims.	India.	Central Provinces.	Burma.	Assam.	Bengal Presidency Corporation.	Bengal District Municipalities.	North-Western Provinces and Oudh.	Punjab.	Madras Presidency Corporation.	Madras District Municipalities.	Bombay Presidency Corporation.	Bombay District Municipalities.	Total.
Liabilities—													
Balance of Loans	11,525	52,750	172,772	1,476	1,777,310	25,296	22,586	276,448	250,000	17,199	2,178,559	129,144	4,915,065
Deposits to be adjusted	...	160	6,701	519	6,236	5,865	211	...	104	20,923	97,313	10,453	148,485
	11,525	52,910	179,473	1,995	1,783,546	31,161	22,797	276,448	250,104	38,122	2,275,872	139,597	5,063,550
Claims—													
Advances recoverable	370	689	69,573	...	44,764	16,976	402	17	61,246	4,616	114,382	4,792	317,827
Net Amount of Debt . *Rs.*	11,155	52,221	109,900	1,995	1,738,782	14,185	22,395	276,431	188,858	33,506	2,161,490	134,805	4,745,723

Subsidiary Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, shewing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1888.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1888.		Transactions during 1887-88.	
				To Government.	To the Public.	Borrowed.	Repaid.
India.			Rx.	Rx.	Rx.	Rx.	Rx.
Mhow Cantonment Fund . .	Construction of Water Works at Mhow.	F. D. No. 1957, dated 15th July 1886.	20,000	20,000	...	...	...
Ajmere Municipal Committee.	Water-supply and Conservancy Scheme.	F. D. No. 4011, dated 13th December, 1880.	12,500	11,525	...	...	404
		Total India .	32,500	31,525	...	...	404
Central Provinces.							
Nagpore Municipality.	For Construction of Water Works.	F. D. No. 1783, and 3528 dated 9th July, and 16th September 1870 respectively.	37,700	4,793	...	...	2,853
Jubbulpore Municipality.	Ditto	H. D. No. 183, dated 30th November 1881. H. D. No. 131, dated 28th November 1884.	61,000	...	47,800	...	1,400
Hinganghat Municipality, (Wardha District.)	For completion of Water Works Scheme.	H. D. No. 63, dated 13th June 1882.	1,400	...	157	...	250
Seoni Municipality	Temporary Loan . .	C. C.'s No. 4588—254, dated 8th September 1887.	100	...	...	100	100
Khurai Municipality (Saugor District).	For the Construction of a wall round the Cattle Market compound.	C. C.'s No. 224, dated 9th January 1883.	250	...	...	...	17
		Total Central Provinces .	100,450	4,793	47,957	100	4,620
Burma.							
Rangoon Municipality.	Water Works . .	F. D. No. 2801, dated 27th August 1877, and F. D. No. 3135, dated 7th October 1880, and F. D. No. 453, dated 24th July 1883.	149,000	25,785	74,000	...	9,449
Ditto . . .	Drainage Scheme .	F. D. No. 3470, dated 27th June 1887.	230,000	...	55,000	55,000	...
Prome Municipality	. . . . .	F. D. No. 587-2 P. M., dated 29th October 1884.	20,000	17,987	...	67	2,013
Moulmein do. .	. . . . .	F. D. No. 2347, dated 26th December, 1887.	500	...	...	...	250
Moulmein Port Fund.	. . . . .	F. D. No. 2232, dated 30th July 1885.	8,000	8,000	...	3,221	...
Rangoon Port Trust.	For carrying out certain permanent Works and Improvements in the Port.	F. D. No. 2161, dated 27th July 1886.	89,404	...	86,677	86,677	...
		Total Burma .	496,904	51,772	215,677	144,965	11,712
Assam.							
Shillong Municipality.	For providing a pure water supply in the Station of Shillong.	G. I. No. 1018, dated 23rd May 1883, and L. G. No. 2722, dated 31st May 1883.	1,500	1,296	...	...	55
Shillong Municipality.	Extending the Shillong Water-supply.	L. G. No. 7117, dated 31st October 1884.	200	...	180	...	...
		Total Assam .	1,700	1,296	180	...	55
Bengal.							
Calcutta Municipality.	For Water Works and Drainage and for building the Municipal Office and Market.	F. D. No. 131, dated 17th April 1879.	783,120	640,940	...	...	18,597
	Extension of Water supply and Drainage.	B. G. No. 61 T./M., dated 17th May 1882. B. G. No. 459, dated 26th February 1883. B. G. Notification, dated 11th July, 1883. B. G. Notification, dated 30th June 1884. B. G. Notification, dated 17th June 1885. B. G. No. 99, T./M., dated 25th April 1886. B. G, No, 3654, dated 20th August 1887.	1,657,910	...	1,136,370	157,850	52,550
		Carried over .	2,441,030	640,940	1,136,370	157,850	71,147

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, shewing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1888—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1888.		Transactions during 1887-88.	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal—*contd.*		Brought forward .	2,441,030	640,940	1,136,370	157,850	71,147
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871.	176,500	176,500	...	...	...
	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV B. C. of 1880.	F. D. No. 30—10, dated 23rd September 1878.	534,035	452,483	...	...	11,850
	For the Construction of Hooghly Bridge.	Act IX B. C. of 1871 . .	220,000	...	...	...	53,000
	For the Construction of Kidderpore Dock.	F. D. Nos. 4483, dated 4th December 1886, 2051, dated 20th April 1888, and 5122, dated 18th September 1888.	1,215,864	860,686	...	300,225	...
	For the Improvement of the Port of Calcutta.	B. G. Notification, dated 5th July 1881, 13th February 1883, and 4th January 1886.	600,000	...	600,000	...	...
Darjeeling Municipality.	For Water Works . .	F. D. No. 934, dated 17th February 1877.	4,000	2,896	...	...	169
		B. G. No. $\frac{T.}{109}$, dated 26th May 1879, 377 $\frac{T.}{M.}$, dated 17th June 1882, and 2140 P., dated 23rd December 1882.	6,000	...	3,550	...	350
Burdwan Municipality.	For Water Works .	B. G. Notification, dated 26th February 1883, and 11th February 1886.	12,500	...	10,600	...	550
Howrah Municipality.	For Construction of Portable Railways.	B. G. Notification, dated 11th February 1886 and 8th July 1880.	10,000	...	7,500	...	...
Bali Municipality .	For purchase of Office Building	B. G. No. 193 $\frac{T.}{M.}$, dated 23rd April 1885.	800	...	750	...	50
Mirza Mahomed Hossein's Trust.	For repairing the serai founded by Mirza Mahomed Hossien.	B. G. No. 192 $\frac{T.}{R.}$, dated 12th May 1883.	98	50	...	...	...
		Total Bengal .	5,220,827	2,133,555	1,758,770	458,075	137,116
N.-W. P. and Oudh.							
Cawnpore Municipality.	Drainage Scheme . .	F. D. No. 2959, dated 14th December 1869.	21,300	2,407	...	...	2,135
Ditto .	Improvement of Drainage	H. D. No. 75, dated 21st June 1886.	3,000	1,000	...	1,000	...
Naini Tal Municipality.	Drainage Works . .	Government N.-W. P. No. 102A (Municipal), dated 16th March 1876.	2,500	2,147	...	...	...
Ditto .	Protective Works . .	F. D. No. 2672, dated 31st, August 1881.	15,000	11,445	...	...	500
Saharanpur Municipality.	City Minor Drainage Scheme.	Government N.-W. P. No. $\frac{1011}{XI-104}$ dated 10th December 1885.	2,500	...	1,900	...	300
Dehra Municipality	Nalapani Water-supply to the town of Dehra.	F. D. No. 2091, dated 22nd July 1886.	1,200	...	1,100	...	100
Mussoorie Municipality.	Improved System of Conservancy.	Government N.-W. P., No. $\frac{1679}{XI-560}$, dated 12th October 1887.	1,500	...	1,500	1,500	...
Bareilly Municipality.	Repairs to Serais . .	Board of Revenue No. $\frac{25}{X-3}$, dated 10th January 1887.	800	...	800	800	...
Lakhimpur Municipality.	Construction of Market Stall.	Demi-official from Government.	300	...	229	...	37
Partabgarh (Bela) Municipality.	Ditto of a Well.	Government, N.-W. P. and Oudh No. 913, dated 1st November 1882, and No. 65, dated 10th January 1883.	100	...	58	...	24
Khairabad Municipality.	Ditto of Municipal Hall.	Order of the Divisional Commissioner.	25	...	...	25	25
		Total, N.-W. P. and Oudh .	48,225	16,999	5,587	3,325	3,121

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, shewing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1888 —*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1888. To Government.	To the Public.	Transactions during 1887-88. Borrowed.	Repaid.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Punjab.							
Simla Municipality	Water Works	G. I. Nos. 3328 and 126, dated 22nd January 1879 and 16th September 1881.	70,000	57,250	...	...	1,662
Ditto	Town Hall	G. I. No. 469, dated 30th January 1886.	17,500	16,650	...	2,850	...
Ditto	Ditto	G. I. No. 3175, dated 1st September 1884.	15,000	...	15,000	...	...
Lahore Municipality.	Water Works and Drainage.	G. I. No. 549, dated 28th January 1882.	177,500	172,448	...	...	1,665
Rawal Pindi Municipality.	Water Works	G. I. Telegram dated 23rd February 1887.	13,100	...	13,100	6,100	...
Ditto	Ditto	......	2,000	...	2,000	...	...
		Total Punjab	295,100	246,348	30,100	8,950	3,327
Madras.							
Madras Municipality.	Water-supply and Irrigation Extension.	G. I. F. D. No. 1219, dated 27th February 1869. G. I. F. D. No. 1862, dated 8th July 1869. G. I. F. D. No. 2527, dated 23rd August 1873.	143,000	143,000	...	...	...
Ditto	Construction of Drains and sewers for the Drainage of Black Town.	G. O. No. 2505, dated 23rd December 1881, F. D.; G. O. No. 363, dated 15th February 1883, F. D. G. O. No. 487, dated 9th March 1885, F. D. G. O. No. 11M., dated 10th April 1885, F. D. G. O. No. 458, dated 3rd September 1885, F. D. G. O. No. 765M, dated 11th August 1887, Local and Municipal.	80,000	...	80,000	10,000	...
Ditto	Purchase of Market	G. O. No. 1699, dated 5th September 1879, F. D.	2,000	...	2,000	...	...
Ditto	Extension of Water-supply	G. O. No. 2505, dated 23rd August 1881, F. D.	25,000	...	25,000	...	...
Madras Harbour Trust.	Construction of Harbour	Madras Act II of 1886, secs. 29 and 30.	465,464	244,723	...	43,700	10,000
Cuddapa Municipal Council.	Water-supply	H. D., No. 41, dated 18th April 1887.	5,000	...	5,000	5,000	...
Coonoor Municipal Council.	Construction of Slaughter House.	H. D. Nos. 126, & 2, dated 21st October 1884, and 9th January 1886.	700	...	700	...	...
Ditto	Erection of Market Sheds	F. D. No. 397, dated 28th April 1875.	725	267	...	...	27
Ootacamund ditto	Construction of Market Buildings.	H. D. Nos. 2817, and 138, dated 15th August 1884, and 29th September 1886.	6,000	...	6,000	...	...
Ditto	Completion of certain roads and water supply channels.	F. D. No. 397, dated 28th April 1875.	1,242	632	...	...	64
Madura ditto	Vaigai Bridge	G. I. No. 137, dated 13th December 1884.	1,000	...	1,000	...	...
Ditto	Water-supply	G. I. No. 79, dated 21st June 1886.	2,700	...	2,700	...	...
Palghat ditto	Construction of Kalpattee Bridge.	H. D. Nos. 1 and 71, dated 3rd January 1885, and 20th June 1885.	450	...	200	...	250
Mangalore ditto	Construction of a building for the storage of Petroleum.	H. D. No. 158, dated 10th December 1886.	700	...	700	700	...
Calicut Local Fund Board.	For Tamrachari Ghat road and approaches.	F. D. No. 926, dated 7th February 1874.	8,900	2,799	...	...	467
Tellichery ditto	For Peria Ghat road and construction of road in Wynaad.	F. D. No. 2085, dated 28th July 1875.	6,000	3,331	...	...	300
Saidapet ditto	For Iron Girder Bridge	F. D. Nos. 738 and 3756, dated 31st January 1873 and 31st October 1876.	19,979	12,655	...	...	924
		Total Madras	768,860	407,407	123,300	59,400	12,032

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, shewing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1888—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1888.		Transactions during 1887-88.	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bombay.							
Bombay Port Trust	Value of the Elphinstone Estate and other property transferred to the Bombay Port Trust.	Bombay Acts Nos. I and VI of 1873 and 1879.	2,117,075	2,080,705	...	...	13,971
Ditto .	Value of certain Government properties held by the Trust.	Ditto . . .	84,468	84,468	...	...	...
Ditto .	Construction of the Prince's Dock.	Secretary of State's despatch No. 168 P of 18th February 1875.	760,000	616,104	...	...	...
Ditto .	Dock Extension Works .	G. I. F. D. No. 4485 of 4th December 1886.	940,000	768,438	...	256,602	...
Ditto .	New Works Capital .	G. R. No. 11, dated 5th January 1880.	100,000	...	...	...	100,000
Ditto .	For the purpose of Fore shore properties.	Section 30 of Act VI of 1879. .	754,280	...	754,280	...	...
Ditto .	New Works Capital Debenture of 1881.	G. R. No. 179 of 25th March 1881.	70,000	...	70,000	...	...
Ditto .	Repayment of loan of 76 lakhs on account of Prince's Dock due to Government. Debenture of 1883.	G. R. No. 49 of 26th January 1882.	760,000	...	143,588	...	...
Ditto .	Completing Mody Bay Works, Debenture of 1885.	G. R. No. 159 of 7th May 1884.	100,000	...	100,000	...	...
Ditto .	To replace the loan of 10 lakhs raised in 1880. Debenture of 1887.	G. R. No. 179 of 25th May 1887.	100,000	...	90,000	90,000	...
Bombay Municipality.	Construction of the Vehar Lake and Water Works.	G. R. No. 1389, dated 27th July 1865 Act XIII of 1863, Section 84 of Act II of 1865, Schedule 140 of Act III of 1872.	373,005	289,884	...	...	5,978
Ditto . .	Construction of new water works.	......	360,000				
	Carrying out the surface Drainage.	......	60,000				
	Balance of loan of 15 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.	G. R. No. 3028, dated 20th December 1875.	127,000	507,775	...	...	12,616
	Balance of loan of 4 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.	Act II of 1880 . . .	37,000				
Ditto . .	Construction of over Bridges.	G. R. No. 205, dated 28th January 1868.	27,864				
	Construction of three Foras Roads and Nowroji Hill.	......	47,647	...	140,300	...	33,500
	Construction of new Drainage Works.	G. R. No. 1552, dated 9th September 1867.	36,789				
	Construction of new market.	G. R. No. 1373, dated 21st July 1868.	61,500				
Ditto . .	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 384, dated 2nd February 1883; G. R. No. 460, dated 14th February 1884; G. R. No. 1240, dated 27th April 1885.	440,000	...	395,000	...	44,300
Ditto . .	Construction of a lake in the Tansa Valley and other works incidental to bringing in water in Bombay at an estimated cost of R1,23,00,000.	G. R. No. 561, dated February 1888. G. R. No. 1008, dated 16th March 1888. G. R. No. 1930, dated 31st May 1888. G. R. No. 2876, dated 21st September 1888.	470,000	...	470,000	*300,000	...
Ditto . .	Construction of Drainage Work in the city of Bombay.	G. R No. 2951, dated 28th September 1878.	269,400	...	245,600	...	2,550
Ditto . .	Construction of Drainage and Water Works.	G. R. No. 1427, dated 4th May 1888.	70,000	...	70,000	70,000	...
Ditto . .	Construction of drainage and water works.	G. R. No. 873, dated 16th March 1888.	120,000	...	60,000	60,000	...
		Carried over .	8,286,028	4,347,374	2,538,768	776,602	212,915

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, shewing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1888—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1888.		Transactions during 1887-88.	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY—*contd.*		Brought forward .	8,286,028	4,347,374	2,538,768	776,602	212,915
Karachi Municipality.	For the following works of public utility:— Water-Works extension, Boulton Market, Empress Market, Light Tramway, Victoria Museum.	G. R. Nos. 3210, 4769 and 1441, dated 3rd September 1st December 1883, and 21st April 1884, respectively	50,000	...	39,950	30,000	400
Karachi Port Trust	Improvement of Karachi Harbour.	G. I. No. 590 M, of 28th October 1885.	71,150	60,000	...	...	...
Ditto .	Ditto ditto .	G. I. No. 1427, dated 17th June 1886	155,000	50,261	...	45,261	...
Ditto .	Improvement and extension of the wharf accomodation for native vessels and dredging the approaches to native jetty.	G. R. No. 1154 dated 27th March 1884	100,000	.	27,500	...	900
Ditto .	Construction of a pier at Keemari.	G R. No. 1942 and 2465 of 5th June and 12th July 1880.	40,000	...	14,330	...	3,158
Alibag Municipality.	Construction of Water Works and Improvement of Sanitation.	G. I. F. D. No. 2031, dated 25th July 1887.	850	...	...	...	101
Dharwar Municipality.	Improvement of Water supply.	G. I. F. D. No. 3037 of 30th September 1876.	3,600	2,252	...	...	168
Gadag - Betigeri Municipality.	Construction of Water Works.	G. R. No. 4045 of 21st September 1887	1,800	63	..	...	118
Hyderabad Municipality.	Construction of Water Works.	G. I. F. D. No. 3539 of 9th September 1873.	30,000	13,927	..	...	977
Ilkal, Municipality	Construction of Embankment of Water Works.	G. R. No. 380 of 4th February 1885, and G. R No 1018 of 19th April 1887.	300	208	...	100	32
Jalgaon Municipality.	Improvement of Water supply	G. I. F D. No. 489 of 30th January 1877. G. I. H. D. No. 17 of 26th January 1882.	7,300	2,948	..	...	550
Randir Municipality.	To bear a portion of the cost of the Hope Bridge over the Tapti River at Surat.	G. I. F D. No. 6564 of 11th November 1874.	2,000	487	...	...	118
Roha Municipality	Construction of Water Works	G. R No. 606 of 18th February 1882, and G. I., F D. No. 1290 of 6th April 1882.	500	...	...	...	87
Sangamner Municipality.	Sanitary works . .	G. R. No. 2308 of 29th June 1878	600	401	...	...	27
Surat Municipality	Represents the share of expenditure chargeable to the Surat Municipality incurred by the Public Works Department in the Construction of the Hope Bridge over the River Tapti.	G I. F. D. No. 6564 of 11th November 1874; G I. F. D. No. 2226 of 21st August 1876, G I. F D. No. 51 of 14th March 1878.	16,000	7,459	...	...	686
Ahmedabad Municipality	Construction of the Arterial Road towards the Railway Station.	G. R No. 182 of 18th January 1883.	12,000	...	6,600	..	1,200
Ditto .	Erection of an over-bridge on the Arterial Road and finishing works on that road.	G R No. 1622 of 6th May 1884	5,000	...	3,250	...	500
Broach Municipality.	Widening and improving a road within the Municipal limits.	G R. Nos. 3298-222—838 of 10th September 1883; 18th January and 1st March 1884.	5,500	...	2,605	...	695
Pen Municipality .	Distribution of water pipes throughout the town.	G. R. No 123 of 13th January 1885.	1,000	...	850	...	100
Ratnagiri City Municipality	Nachua Water Works .	G . R. No. 3346 of 6th November 1880.	3,000	...	2,300	...	100
Ditto .	Ditto . .	G. R. No. 2632 of 31st July 1884.	1,500	...	1,500	...	. .
Rajapur Municipality	Water Works at Kodavli	G. R No. 273 of 3rd February 1879. Commissioner S. D.'s. No. C.B./69 of 24th May 1881.	1,500 / 500	...	540	...	124
		Carried over .	8,795,128	4,485,380	2,638,193	851,963	222,956

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, shewing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1888—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan	Amount of Loan sanctioned.	Total Amount owing on 31st March 1888.		Transactions during 1887-88.	
				To Government.	To the Public.	Borrowed	Repaid.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Brought forward .	8,795,128	4,485,380	2,638,193	851,963	222,956
Bombay—*contd.*							
Rajpur Municipality.	Water Works at Kodavli	G. R. Nos. 737 and 2507 of 16th March 1886, and 20th August 1886.	1,200	...	1,200	...	...
Chiplun Municipality.	Construction of the Main Aqueduct and Distributory Works of the Chiplun Water Works.	G. R. No. 613, of 19th February 1883.	3,000	...	2,250	...	160
Sholapur Municipality.	Water Works . .	G. R. No. 3036, of 30th October 1879.	19,389	...	11,400	...	1,000
Satara Municipality.	Extension of Water Works.	G. R. No. 3740, of 13th December 1880	30,000	...	22,866	..	842
Thana Municipality	Pokhran Water Works .	G. R. No. 35-C.-W.-250, of 25th June 1880.	1,000	...	400	..	100
Ditto .	Construction of a Market	G. R. No. 1984, of 30th May 1882.	1,000	...	450	...	100
Junner Municipality.	Construction of Tank for the Water-supply of the town.	G. R. No. 963 of 17th March 1883.	3,300	...	2,500	...	200
Poona District Local Board.	Construction of a Bridge over the Tudrayani River.	G. R. No. 1604, of 3rd June 1885.	4,000	...	4,000	1,000	...
Talegaon Dabhade Municipality.	Construction of Water Works.	G. R. No. 227 of 24th January 1883, and G. R. No. 1028 of 20th April 1887.	2,850 470	... ...	2,268 470	... 470	354 ..
Bijapur District Local Board	Construction of the Begam Tank.	G. I. F. D. No. 315 of 22nd January 1879	5,000	3,651	...	...	211
Broach District Local Board.	To bear a portion of the cost of the Hope Bridge on the River Tapti at Surat.	G. I. H. D. No. 104 of 27th June 1878.	6,000	1,526	...	...	365
Matheran Hill Station Fund.	Improvement of Water-supply.	G. I. F. D. No. 1402 of 28th June 1881.	1,323	...	...	.	337
Ratnagiri District Local Board.	Construction of the Amba Ghat Road	G. R. No. 1367 of 16th April 1878.	20,050	6,682	...	...	300
Surat District Local Board.	To bear a portion of the cost of the Hope Bridge of the Tapti River at Surat.	G. I. F. D. No. 6564 of 11th November 1874.	35,000	19,564	...		2,015
Poona Cantonment Fund.	Building a market and making other improvements in the Poona Cantonment.	G. R. No. 63 of 8th January 1885.	12,000	...	12,000	...	
		Total Bombay .	8,940,710	4,516,803	2,697,997	853,433	229,140

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